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April 21, 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

**THE DREAM CATCHER FOUNDATION GROUP HOME FISCAL COMPLIANCE ASSESSMENT**

The Department of Children and Family Services (DCFS) Contracts Administration Division (CAD) conducted a Fiscal Compliance Assessment of The Dream Catcher Foundation (the Group Home) in December 2015. The Group Home has three sites located in the Second Supervisorial District and provides services to the County of Los Angeles DCFS placed children. According to the Group Home's Program Statement, its stated purpose is "to achieve a successful outcome for each youth's treatment plan and designated case goal." It further states, "The larger overall goal is two-fold. First, to help youth develop skills and self-esteem; this will enable the youth to become self-sufficient and productive persons in society. And second, to help develop and promote a viable social support system for youth outside the foster care system."

At the time of the review, the Group Home served 18 DCFS placed children. The placed children's average length of placement was three months and their average age was 15.

## 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 all five areas of the Fiscal Compliance Assessment: Financial Overview; Loans, Advances and Investments; Board of Directors and Business Influence; Cash/Expenditures; and Payroll and Personnel.

Attached are the details of CAD's review.

## REVIEW OF REPORT

On December 18, 2015, Luis Moreno, DCFS CAD Fiscal, held the exit conference with the Group Home's Chief Executive Officer, Pamela Norris. There were no findings.

A copy of this report has been sent to the Auditor-Controller.

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

PLB:KR:LTI:lm

Attachments

c: Sachi A. Hamai, Chief Executive Officer
Calvin C. Remington, Interim Chief Probation Officer
John Naimo, Auditor-Controller
Public Information Office
Audit Committee
Sybil Brand Commission
Pamela Norris, Chief Executive Officer, The Dream Catcher Foundation
Leonora Scott, Regional Manager, Community Care Licensing Division
Lajuannah Hills, Regional Manager, Community Care Licensing Division

# THE DREAM CATCHER FOUNDATION GROUP HOME
# FISCAL COMPLIANCE ASSESSMENT REVIEW
# FISCAL YEAR 2015 - 2016

## SCOPE OF REVIEW

The Fiscal Compliance Assessment included a review of The Dream Catcher Foundation's (the Group Home's) financial records for the period of January 1, 2014 through October 31, 2015. Contract 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 contracts, 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 five areas of the Fiscal Compliance Assessment.

## PRIOR YEAR FISCAL COMPLIANCE ASSESSMENT FOLLOW-UP

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