County of Los Angeles
DEPARTMENT OF CHILDREN AND FAMILY SERVICES

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July 28, 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 the Guiding Light Home for Boys (the Group Home) on December 8, 2015. The Group Home has two sites in Riverside County and provides services to the County of Los Angeles DCFS placed children, Probation foster youth, and children 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 Los Angeles County Probation foster 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 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 Group Home was in full compliance with all 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 21, 2016, Omnaya Zaklama, DCFS CAD Fiscal, held the 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 Auditor-Controller 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:KR
LTI:dlf

Attachments

c: Sachi A. Hamai, Chief Executive Officer
Calvin C. Remington, Interim Chief Probation Officer
John Naimo, Auditor-Controller
Candace Hache, Executive Director, Guiding Light Home for Boys
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 2015 – 2016

SCOPE OF REVIEW

The Fiscal Compliance Assessment included a review of Guiding Light Home for Boys (the Group Home's) financial records for the period of July 1, 2013 through October 31, 2015. The Contracts 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 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 all areas of the Fiscal Compliance Assessment: Financial Overview; Loan, Advances and Investments; Board of Directors, and Business Influence; Cash/Expenditures; and Payroll and Personnel.

PRIOR YEAR FISCAL COMPLIANCE ASSESSMENT FOLLOW-UP

CAD conducted a Fiscal Compliance Assessment of the Group Home in Fiscal Year (FY) 2014-2015. There were no findings.

NEXT FISCAL COMPLIANCE ASSESSMENT

The next Fiscal Compliance Assessment of the Group Home will be conducted in County FY 2016-2017.