

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**AUDIT OF ACF GRANT
AWARD NUMBER 09CX2013**

**CENTER FOR POSITIVE
PREVENTION ALTERNATIVES, INC.
STOCKTON, CALIFORNIA**



JANET REHNQUIST
Inspector General

DECEMBER 2001
CIN: A-09-01-00105

Office of Inspector General

<http://oig.hhs.gov/>

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Region IX
Office of Audit Services
50 United Nations Plaza, Room 171
San Francisco, CA 94102

CIN: A-09-01-00105
December 20, 2001

Linda J. Mascarenas, Executive Director
Center for Positive Prevention Alternatives, Inc.
729 North California Street
Stockton, California 95202

Dear Ms. Mascarenas:

Enclosed are two copies of the U. S. Department of Health and Human Services (HHS), Office of Inspector General (OIG), Office of Audit Services' (OAS) report entitled "Audit of ACF Grant Award Number 09CX2013." A copy of the report will be forwarded to the action official noted below for his review and any action deemed necessary. In addition, a copy of the report will be provided to the Regional HUB Director for the Administration for Children and Families.

Final determination as to actions taken on all matters reported will be made by the HHS action official. We request that you respond to the HHS action official within 30 days from the date of this letter. Your response should present any comments or additional information that you believe may have a bearing on the final determination.

In accordance with the principles of the Freedom of Information Act (5 U.S.C. 552, as amended by Public Law 104-231), OIG, OAS reports issued to HHS's grantees and contractors are made available to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act, which HHS chooses to exercise. (See 45 CFR Part 5.) As such, within 10 business days after the final report is issued, it will be posted on the World Wide Web at <http://oig.hhs.gov/>.

To facilitate identification, please refer to the Common Identification Number A-09-01-00105 on all correspondence relating to this report.

Sincerely,

Lori A. Ahlstrand
Regional Inspector General
for Audit Services

Enclosures – as stated

Direct Reply to HHS Action Official:
Mike Hill, Director
Division of Financial Integrity
Room 6th Floor East Aerospace Building
370 L'Enfant Promenade, S. W.
Washington, D.C. 20447

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL
REGION IX**

**AUDIT OF ACF GRANT
AWARD NUMBER 09CX2013**

**CENTER FOR POSITIVE
PREVENTION ALTERNATIVES, INC.
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NOTICES

THIS REPORT IS AVAILABLE TO THE PUBLIC

at <http://oig.hhs.gov/>

In accordance with the principles of the Freedom of Information Act, 5 U.S.C. 552, as amended by Public Law 104-231, Office of Inspector General, Office of Audit Services, reports are made available to members of the public to the extent information contained therein is not subject to exemptions in the Act. (See 45 CFR Part 5.)

OAS FINDINGS AND OPINIONS

The designation of financial or management practices as questionable or a recommendation for the disallowance of costs incurred or claimed as well as other conclusions and recommendations in this report represent the findings and opinions of the HHS/OIG/OAS. Final determination on these matters will be made by authorized officials of the HHS divisions.





Region IX
Office of Audit Services
50 United Nations Plaza
Room 171
San Francisco, CA 94102

CIN: A-09-01-00105
December 20, 2001

Linda J. Mascarenas, Executive Director
Center for Positive Prevention Alternatives, Inc.
729 North California Street
Stockton, California 95202

Dear Ms. Mascarenas:

This report provides the results of our audit of grant number 09CX2013 awarded to the Center for Positive Prevention Alternatives, Inc. (CPPA) by the Administration for Children and Families (ACF). The award totaled \$600,000 over the 3-year project period, November 1, 1996 through October 31, 1999.

The objectives of the audit were to assess CPPA's (i) performance in achieving the service and reporting objectives as defined in the grant application approved by ACF, and (ii) compliance with the terms and conditions of the grant applicable to those objectives.

The CPPA provided living accommodations to the homeless youth accepted into the shelter component of the program and generally provided these sheltered youth with skills training and support services. However, we found problems in the following areas:

- Documentation of services,
- Client data in the national Runaway and Homeless Youth Management Information System (RHYMIS) database, and
- Completeness of information in the quarterly performance reports, as well as, submission of the final report to ACF.

As a result, we were unable to (i) verify services provided to participants in the non-shelter component of the program, (ii) verify that twice-weekly lessons and training modules were provided to participants in the shelter component, (iii) obtain a complete listing of clients served, and (iv) assess the project's success in meeting the overall objectives and goals as stated in the grant application. We have made a series of recommendations in this report that are intended to help strengthen CPPA's management controls.

In written response to our draft report, the CPPA generally concurred with our findings and recommendations. The CPPA's comments and Office of Inspector General (OIG) responses are summarized after each finding, and the comments are included in their entirety as an APPENDIX to this report.

INTRODUCTION

BACKGROUND

Since the enactment of the Juvenile Justice and Delinquency Prevention Act of 1974 (JJDPA), as amended in 1975, the Federal Government has funded emergency shelter programs that provide for the immediate needs of runaway and homeless youth and their families and promote family reunification. Unfortunately, many young people who are homeless cannot always return to their families due to abuse, neglect, abandonment, or family conflict. In response to the growing concern for these youth, Congress determined that many young adults need long-term, supportive assistance that emergency shelter programs were not designed to provide. As a result, Congress created the Transitional Living Program for Older Homeless Youth (TLP) as part of the 1988 Amendments to the Runaway and Homeless Youth Act, Title III of the JJDPA. The TLP is administered within the Department of Health and Human Services by ACF. Through the TLP, ACF supports projects that provide long-term residential services up to 18 months to homeless youth ages 16 through 21. These services are designed to help youth make a successful transition to self-sufficient living.

The CPPA is a private non-profit organization founded in 1969 to provide crisis counseling, drug abuse treatment, food, and shelter to San Joaquin youth and their families. The CPPA has provided shelter services for runaway and homeless youth since 1991. The organization was awarded a TLP grant in the amount of \$200,000 each year, or \$600,000 total, for the 3-year period November 1, 1996 through October 31, 1999.¹ The terms and conditions of the grant specified that the organization must carry out the project according to the application as approved by ACF, including any amendments.

The grant application as approved by ACF contained two TLP service components: shelter and non-shelter. The shelter component provided services and living accommodations, whereas, the non-shelter component provided only services. The CPPA anticipated serving 60 homeless youth through its shelter component and 135 through its non-shelter component for a total of 195 homeless youth over the 3-year project period.

In accordance with the approved grant application, CPPA's objectives exclusive to the shelter component were for CPPA to provide 60 homeless youth with: (i) stable, safe living accommodations in a family-style setting for a continuous period not exceeding 18 months, and (ii) services and referrals to assist in preparing for and obtaining employment. The objectives that were inclusive of both the shelter and non-shelter components were for CPPA to provide 195 homeless youth with: (i) services necessary to assist in developing both the basic life skills and personal characteristics needed to live independently, (ii) education, information and counseling aimed at preventing, treating and reducing substance abuse, and (iii) appropriate referrals and access to medical and mental health treatment. In addition to these two TLP components, CPPA was to provide outreach programs to attract homeless youth to its program.

¹ The CPPA is currently administering a second TLP grant awarded by ACF.

To ensure proper monitoring, documenting, and reporting of the living accommodations and services provided to the homeless youth through CPPA's TLP, the organization was to maintain client data within RHYMIS² and client case files for both TLP service components. In addition, CPPA was required to submit performance reports to ACF.

OBJECTIVES, SCOPE, AND METHODOLOGY

Our audit was performed in accordance with generally accepted government auditing standards. The objectives of our audit were to assess CPPA's (i) performance in achieving the project's service and reporting objectives as defined in the approved grant application, and (ii) compliance with the terms and conditions of the grant applicable to those objectives. Our review of CPPA's management controls was limited to those controls considered necessary to achieve our objectives. We did not review costs claimed under the grant for allowability, allocability, or reasonableness.

To accomplish the audit objectives, we reviewed: (i) applicable Federal regulations, (ii) the approved grant application and terms and conditions of the grant, (iii) performance reports submitted to ACF, (iv) applicable CPPA policies and procedures, (v) a judgmental sample of 10 client case files, and (vi) RHYMIS client data maintained by CPPA. In addition, we conducted interviews with key personnel, and toured the CPPA facility and TLP shelter. The TLP grant (09CX2013) was randomly selected for audit along with other discretionary grants awarded by ACF.

Our audit was performed during the period of July and August 2001 with fieldwork conducted at CPPA's facilities in Stockton, California.

RESULTS OF AUDIT

Our review determined that CPPA provided living accommodations to homeless youth during the grant period. In general, CPPA also provided skills training and support services to the sheltered youth in the program. The skills training and support services included exposure to daily living, academic assessment and/or plans, substance abuse education and counseling, referrals to medical and mental health services and counseling, and employment assistance and referrals. In addition, CPPA provided outreach programs to street youth and youth in school.

However, we found problems in the following areas:

- Documentation of services,
- Client data in the national RHYMIS database, and
- Completeness of information in the quarterly performance reports, as well as, submission of the final report to ACF.

² Congress authorized ACF to implement a national reporting system through the Runaway and Homeless Youth Act. The national reporting system implemented by ACF is RHYMIS, and is designed to capture data on the runaway and homeless youth being served by ACF's Basic Center Program and Transitional Living Program for Older Homeless Youth. RHYMIS provides grantee agencies an automated way to gather, store, and report consistent information to ACF.

As a result, we were unable to (i) verify services provided to participants in the non-shelter component of the program, (ii) verify that twice-weekly lessons and training modules were provided to participants in the shelter component, (iii) obtain a complete listing of clients served, and (iv) assess the project’s success in meeting the overall objectives and goals as stated in the grant application.

DOCUMENTATION OF SERVICES

The CPPA was not in compliance with its approved grant application, or its TLP policies and procedures. Client case files, as well as other documentation, were not maintained on homeless youth served through the non-shelter component of the TLP. In the shelter component, we found that, although case files were maintained, these files were often missing required documentation.

Non-shelter TLP Component Services

In accordance with the grant application, as well as CPPA’s policies and procedures, client case files were to be maintained on homeless youth served through the non-shelter component of the TLP. Client case files should contain information on the homeless youth and a record of services provided. However, we found that CPPA did not maintain case files for non-shelter clients. In addition, CPPA was unable to provide any other documentation to demonstrate the number of homeless youth served or the services provided. In our discussions with CPPA management, we found a lack of oversight for ensuring that responsible staff followed the TLP policies and procedures for documenting the youth served and the types of services provided. The lack of such documentation prevented verification or assessment of eligibility, services, and benefits for this TLP component.

Shelter TLP Component Services

The CPPA was to maintain records of services provided, and an individualized written transitional living plan in the client case files. In our review of a sample of client case files for homeless youth served through the shelter component, we found that CPPA was not in compliance with the grant application, or its own policies and procedures.

Life Skills Training and Independent Living Modules The CPPA was to provide (i) twice-weekly life skills lessons that dealt with personal development, such as gender equity, cultural diversity, personal integrity, and family relations; and (ii) twice-weekly training modules that provided practical skills for independent living, such as money management, career development, and tenant/landlord relationships. However, for the 10 client case files reviewed, we found that the files either did not contain sufficient information, or had no information documenting the provision, frequency, or attendance of these lessons and modules. Also, CPPA did not utilize sign-in sheets corroborating the frequency and client attendance for these lessons and modules during the project period. Therefore, an independent assessment could not be made of the provision of twice-weekly training lessons and modules by CPPA to homeless youth in the shelter component of the program.

Individualized Written Transitional Living Plans The CPPA was to maintain individualized written transitional living plans in the client case files. For the client case files selected, we found no individualized written transitional living plans. And, CPPA was unable to provide us with the signed written plans. We were informed by CPPA that the participant kept the plan, and the plan remained with the individual when he or she left the program. The CPPA policies and procedures, as well as the approved grant application, required that the individualized plan be signed by the youth, and kept in the client case file. Because there were no individualized written transitional living plans in the client case files, an independent assessment of the provision of services and the appropriateness of those services to the individual developmental needs of the youth could not be made.

RECOMMENDATIONS

We recommend that CPPA:

1. Remind responsible personnel of its policies and procedures for preparing and maintaining client case files for homeless youth served through the non-shelter TLP component.
2. Reiterate its policies and procedures regarding the required documentation to be maintained in the client case files for both its shelter and non-shelter TLP components.
3. Provide adequate management oversight to ensure responsible personnel are maintaining required documentation in the client case files.
4. Formalize its policy for sign-in sheets for the lessons and modules provided to homeless youth, and provide adequate management oversight to ensure responsible personnel are using sign-in sheets.

AUDITEE COMMENTS AND OIG RESPONSE

Auditee Comments on Recommendations 1, 2, 3 and 4

The CPPA concurred with the recommendations, and indicated a case management manual is being developed to address the issues reported. In addition, the use of sign-in sheets has begun, and training on policies and procedures will be performed. The Executive Director will also devote more time in assisting the youth services manager in assuring CPPA is in compliance with its documentation requirements.

OIG Response

The actions proposed by CPPA address the recommendations.

RHYMIS DATA MAINTENANCE

In accordance with the grant application, CPPA was to maintain client data through RHYMIS. Our review of the client data maintained in RHYMIS disclosed that the data was incomplete and/or inaccurate. The CPPA did not enter data on the homeless youth served through the non-shelter TLP component. For the data that was entered for the shelter component, we found one or more of the following inaccuracies: intake and discharge dates were incorrect, the type of Federal program entered was not accurate, client data elements were missing, and client data was not entered. We were informed that some of these problems were due to staff turnover. However, we also noted that CPPA did not have written policies and procedures in place to ensure that accurate and complete data was entered into RHYMIS. Because RHYMIS is a national database used by ACF for collecting data on the TLP, it is essential to ensure the accuracy and completeness of this data.

Based on our reconciliation of client data between RHYMIS and CPPA's internal client database, we found that CPPA's internal client database did not account for all homeless youth served through the shelter and non-shelter components of the program. Because neither RHYMIS nor CPPA's internal client database was reliable, we were unable to obtain a complete listing of the homeless youth served by the TLP grant reviewed.

RECOMMENDATIONS

We recommend that CPPA officials:

1. Establish and implement written policies and procedures to ensure information entered in RHYMIS is accurate, timely, and complete.
2. Provide adequate management oversight to ensure policies and procedures implemented by CPPA, which include conducting periodic data checks of the RHYMIS data against case file documentation, are followed by responsible personnel.

AUDITEE COMMENTS AND OIG RESPONSE

Auditee Comments on Recommendations 1 and 2

The CPPA generally concurred with the recommendations, but stated it could not be held accountable for the overall performance of RHYMIS. The CPPA indicated it had made attempts to enter data. However, some of the data was not entered into RHYMIS due to staff not understanding the process, some information was entered and lost, and some data could not be converted from one version of RHYMIS to the next. The CPPA stated that the RHYMIS program has gone through several revisions, and a process was not in place to verify its data in the system with the contractor. The CPPA suggested contacting the RHYMIS contractor to determine what the contractor could do to assist the providers in making RHYMIS a better tool.

To address the recommendations, CPPA indicated that it is in the process of placing RHYMIS on each workstation of the case managers and counselors. This would allow for direct data entry that would help increase the number of clients entered into RHYMIS in a timely manner. In addition, CPPA indicated that policies and procedures for RHYMIS are being developed.

OIG Response

While we recognize that CPPA cannot be held accountable for the overall performance of RHYMIS, CPPA was responsible for the accuracy of its own data that was entered into RHYMIS. Policies and procedures that are being developed should include periodic data checks of the information entered against case file documentation. The CPPA should also work with ACF and the RHYMIS contractor to make RHYMIS a better tool.

PERFORMANCE REPORTS

The CPPA did not submit a final performance report after the grant period ended. Also, the quarterly performance reports submitted to ACF did not contain all of the required information. Although CPPA submitted quarterly performance reports, we could not verify the timeliness of submission due to the lack of information on submission dates. The Code of Federal Regulations (CFR) Part 74, section 74.51(b) provides that "...quarterly or semi-annual reports shall be due 30 days after the reporting period.... The final performance reports are due 90 calendar days after the expiration or termination of the award." And, Federal regulations at CFR 74, section 74.51(d) provides that:

"Performance reports shall generally contain,...(1) a comparison of actual accomplishments with the goals and objectives established for the period.... Whenever appropriate and the output of programs or projects can be readily quantified, such quantitative data should be related to cost data for computation of unit costs. (2) Reasons why established goals were not met, if appropriate. (3) Other pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs."

Our review of the quarterly performance reports disclosed that the information provided was brief, did not address all of the objectives and goals, did not provide a comparison between actual accomplishments and goals established, and was not adequately supported by CPPA documentation. The CPPA did not incorporate within its own policies and procedures the use of standardized performance report forms that "measure productivity against targeted objectives" to show the progress as stated in the grant application. In addition, we found no information on the quarterly reports regarding the non-shelter component with the exception for one report that stated: "We served ten [*shelter*] youth for live in services at our TLP and about double that number of non-shelter youth." Without such documentation to measure and monitor the progress of the project against the proposed objectives, we were unable to assess if CPPA was successful in meeting its overall objectives and goals.

The CPPA management informed us they were not aware the performance reports were not submitted in accordance with Federal regulations, nor were they aware a final performance report had to be submitted after the grant period ended.

RECOMMENDATIONS

We recommend that CPPA:

1. Implement written policies and procedures to ensure performance reports are prepared in accordance with Federal regulations, and the information contained in the performance reports is adequately supported.
2. Provide management oversight to ensure policies and procedures are implemented and followed by responsible personnel.
3. Require responsible personnel to familiarize themselves with the Federal requirements for performance reports to ensure all required reports are submitted.

AUDITEE COMMENTS AND OIG RESPONSE

Auditee Comments on Recommendations 1, 2, and 3

The CPPA did not indicate concurrence or non-concurrence with the recommendations in this section. Instead, CPPA indicated the regulations are not clear as to what was expected regarding reporting to HHS. In addition, CPPA indicated that HHS program officers requested different types of information. According to CPPA, more clear and specific guidelines as to what HHS expects are needed. The CPPA suggested that program requirements and standardized report forms could be made a part of the packet provided to grantees.

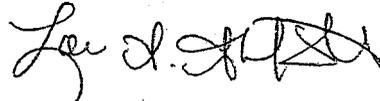
OIG Response

While we can understand CPPA's desire for a standardized format, the Federal regulations are sufficiently clear in explaining the reporting requirements. The regulations required that the performance reports contain a comparison of actual accomplishments with the goals and objectives established for the period and, if appropriate, reasons why established goals were not met. The CPPA performance reports did not contain this minimal required information. And, although the Federal regulations required a final performance report, CPPA was unaware that a final performance report had to be submitted. Both situations indicate a need on the part of CPPA to develop reporting policies and procedures to ensure that performance reports contain the required information as generally defined in the Federal regulations and that responsible personnel familiarize themselves with the Federal requirements.

Final determination as to actions taken on all matters reported will be made by the HHS action official named below. We request that you respond to the HHS action official within 30 days from the date of this letter. Your response should present any comments or additional information that you believe may have a bearing on the final determination.

To facilitate identification, please refer to the Common Identification Number A-09-01-00105 on all correspondence relating to this report.

Sincerely,

A handwritten signature in black ink, appearing to read "Lori A. Ahlstrand". The signature is fluid and cursive, with the first name "Lori" being the most prominent.

Lori A. Ahlstrand
Regional Inspector General
for Audit Services

Direct Reply to HHS Action Official:

Mike Hill, Director
Division of Financial Integrity
Room 6th Floor East Aerospace Building
370 L'Enfant Promenade, S. W.
Washington, D.C. 20447

APPENDIX



Center For Positive
Prevention Alternatives, Inc.
a non-profit corporation



729 North California Street
Stockton, CA 95202-1817
(209) 929-6700
Fax (209) 929-6704

November 2, 2001

Ms. Lori Ahlstrand
Regional Inspector General
For Audit Services
Region IX
Office of Audit Services
50 United Nations Plaza, Room 171
San Francisco, CA 94102

Ms. Ahlstrand:

Attached please find my response to audit# (CIN) A-09-01-00105. I have, to the best of my ability and understanding of your request, answered to the recommendations of the audit.

Thank you for the opportunity to prepare these responses. Should you require any additional information, please contact me at your convenience.

Sincerely,

A handwritten signature in black ink, appearing to read 'Linda J. Mascarenas', with a long horizontal flourish extending to the right.

Linda J Mascarenas
Executive Director

Enc.

RESPONSE TO AUDIT OF GRANT#09CX2013

DOCUMENTATION OF SERVICES

The CPPA was not in compliance with its approved grant application, or its TLP policies and procedures. Client case files, as well as other documentation, were not maintained on homeless youth served through the nonshelter component of the TLP. In the shelter component, we found that, although case files were maintained, these files were often missing required documentation.

Nonshelter TLP Component Services

In accordance with the grant application, as well as CPPA's policies and procedures, client case files were to be maintained on homeless youth served through the nonshelter component of the TLP. Client case files should contain information on the homeless youth and a record of services provided. However, we found that CPPA did not maintain case files for nonshelter clients. In addition, CPPA was unable to provide any other documentation to demonstrate the number of homeless youth served or the services provided. In our discussions with CPPA management, we found a lack of oversight for ensuring that responsible staff followed the TLP policies and procedures for documenting the youth served and the types of services provided. The lack of such documentation prevented verification or assessment of eligibility, services, and benefits for this TLP component.

RESPONSE: CPPA cannot disagree with this conclusion. However we can explain that, until this current version of RHYMIS, there were no brief contact forms set up for services to youth that were not counseling or residential. This current version includes a brief contact form which will allow a youth to receive services such as, classes, bus passes a meal without having to sit through a twenty page interview before we can assist them. While we realize the need to increase documentation practices we also have at the forefront of our services the youth's best interest. The more intrusive we are, the less likely they will take advantage of our services. Once we build a rapport the youth tend to trust and seek

Shelter TLP Component Services

The CPPA was to maintain records of services provided, and an individualized written transitional living plan within the client case files. In our review of a sample of client case files for homeless youth served through the shelter component, we found that CPPA was not in compliance with the grant application, or its policies and procedures.

Life Skills Training and Independent Living Modules The CPPA was to provide
(i) twice weekly life skills lessons that dealt with personal development, gender equity and

RESPONSE TO AUDIT OF GRANT#09CX2013

cultural diversity, family and values, and making choices, and (ii) twice weekly training modules that provided practical skills for independent living such as money management, career development, obtaining medical care, tenant/landlord relationships, and obtaining vital documents. However, for the 10 client case files reviewed, we found that the files either did not contain sufficient information, or had no information for documenting the provision, frequency, or attendance of these lessons and modules. Also, CPPA did not utilize sign-in sheets corroborating the frequency and client attendance for these lessons and modules during the project period. Therefore, an independent assessment could not be made of the provision of twice weekly training lessons and modules by CPPA to homeless youth in the shelter component of the program.

RESPONSE: Since this comment, we have instituted sign in sheets. We are also creating a case management manual to include instructions on documentation and creating appropriate forms.

Individualized Written Transitional Living Plans The CPPA was to maintain individualized written transitional living plans in the client case files. For the client case files selected, we found no individualized written transitional living plans. And, CPPA was unable to provide us with the signed written plans. We were informed by CPPA that the participant kept the plan, and the plan remained with the individual when he or she left the program. The CPPA policies and procedures, as well as the approved grant application, required that the individualized plan be signed by the youth, and kept in the client case file. However, case management staff had not complied with the TLP policies and procedures. Because there were no individualized written transitional living plans in the client case files, an independent assessment of the provision of services and the appropriateness of those services to the individual developmental needs of the youth could not be made.

RESPONSE: Clearly, we need more documentation and expanded, concise policies. They are in development as well as methods to improve training of our staff. We have had changes in managers in this department and a lack of consistency. As noted by the auditors, manuals would help reduce the confusion and help the staff understand their documentation requirements and expectations. We are however making sure the youth do set their goals and their plans. They do work towards them and we have many successes in the program.

RECOMMENDATIONS

We recommend that CPPA:

1. Remind responsible personnel, of its policies and procedures for preparing and maintaining client case files for homeless youth served through the nonshelter TLP component.

RESPONSE TO AUDIT OF GRANT#09CX2013

RESPONSE: I am making an increased effort to assure this process is ongoing. Our employees are being informed of the conclusions of this audit and they know we are creating a manual and are aware of the concerns addressed in this audit. We have made a commitment to work together to solve these issues.

2. Reiterate its policies and procedures regarding the required documentation to be maintained within the client case files for both its shelter and nonshelter TLP components.

RESPONSE: The manager for the youth services department has integrated into his training ongoing information of the policies and procedures. He has put in place the sign in sheets, making sure the manual is read and reread on a regular basis and is assisting with the development of the case management manual.

3. Provide adequate management oversight to ensure responsible personnel are maintaining required documentation within the client case file.

RESPONSE: It is clear based on these recommendations I need to take more responsibility for the actions of my staff. I have tried to learn to delegate, but now that we have documentation things are not being done, I will spend more time with the manager assisting him in assuring these things are in compliance.

4. Formalize its policy for sign-in sheets for the lessons and modules provided to homeless youth, and provide adequate management oversight to ensure responsible personnel are using sign-in sheets.

RESPONSE: This is implemented.

RHYMIS DATA MAINTENANCE

In accordance with the grant application, CPPA was to maintain client data through RHYMIS. Our review of the client data maintained in RHYMIS disclosed that the data was incomplete and/or inaccurate. The CPPA did not enter data on the homeless youth served through the nonshelter TLP component. For the data that was entered for the shelter component, we found one or more of the following inaccuracies: intake and discharge dates were incorrect, the type of Federal program entered was not accurate, client data elements were missing, and no client data was entered. We were informed that some of these problems were due to staff turnover. However, we also noted that CPPA did not have written policies and procedures in place to ensure that accurate and complete data was entered into RHYMIS. Because RHYMIS is a national database used by ACF for collecting data on the TLP, it is essential to ensure the accuracy and completeness of this data.

The CPPA's internal client database did not account for all homeless youth served through the shelter and nonshelter components of the program. This was disclosed through our reconciliation of client data between RHYMIS and CPPA's internal client database. Because neither RHYMIS

nor CPPA's internal client database was reliable, we were unable to obtain a complete listing of the homeless youth served by the TLP grant we reviewed.

RECOMMENDATIONS

We recommend that CPPA officials:

- 1 Establish and implement written policies and procedures to ensure that information entered in RHYMIS is accurate, timely, and complete.

RESPONSE: From the onset of the audit the auditors were informed that RHYMIS would not be accurate. This program has gone through several revision and two contractors. There is no system in place to check data with the contractor. The contractor previously responsible for RHYMIS was not user friendly. They were rude and non-responsive to inquiries. Until recently there was not a strong emphasis placed on RHYMIS. We made attempts to enter our data. Some of the data was not entered into the program due to staff not understanding the process. Some was entered and lost. As the versions changed we could not always convert data. This has not been an easy task to complete. It was our hope that RHYMIS would be a usable tool which would allow us to extract data for our own use. However, this has not been the case.

2. Provide adequate management oversight to ensure that policies and procedures implemented by CPPA are followed by responsible personnel which include conducting periodic data checks of the RHYMIS data against case file documentation.

RESPONSE: As we are preparing this response we are in the process of placing RHYMIS on each work station of the case managers and counselors. This would allow for direct data entry rather than taking the intake manually and turning it in to data entry and waiting for its return. This would help increase the number of clients entered on a timely manner and would allow access to client by all the necessary team members involved. The policies and procedures are in the works.

CPPA cannot be held accountable for the overall performance of RHYMIS. I strongly recommend you contact this contractor and determine what they can do to assist the providers in making RHYMIS a better tool.

PERFORMANCE REPORTS

The CPPA did not submit a final performance report after the grant award ended. Also, the quarterly performance reports submitted to ACF did not contain all of the required information. Although CPPA submitted quarterly performance reports, we could not verify the timeliness of submission due to the lack of information on submission dates. The Code of Federal Regulations

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(CFR) Part 74, section 74.51(b) provides that "...quarterly or semi-annual reports shall be due 30 days after the reporting period.... The final performance reports are due 90 calendar days after the expiration or termination of the award." And, Federal regulations at CFR 74, section 74.51(d) provides that:

"Performance reports shall generally contain,...(1) a comparison of actual accomplishments with the goals and objectives established for the period.... Whenever appropriate and the output of programs or projects can be readily quantified, such quantitative data should be related to cost data for computation of unit costs. (2) Reasons why established goals were not met, if appropriate. (3) Other pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs."

Our review of the quarterly performance reports disclosed that the information provided was brief, did not address all of the objectives and goals, did not provide a comparison between actual accomplishments and goals established, and was not adequately supported by CPPA documentation. The CPPA did not incorporate within its own policies and procedures the use of standardized performance report forms that "measure productivity against targeted objectives" to show the progress as stated in the grant application. In addition, we found no information on the quarterly reports regarding the nonshelter component with the exception for one report that stated: "We served ten [shelter] youth for live in services at our TLP and about double that number of non-shelter youth." Without such documentation to measure and monitor the progress of the project against the proposed objectives, we were unable to assess if CPPA was successful in meeting its overall objectives and goals as stated in the approved grant application.

The CPPA management informed us that they were not aware that the performance reports were not submitted in accordance with Federal regulations, nor were they aware that a final performance report had to be submitted after the grant award ended.

RECOMMENDATIONS

We recommend that CPPA:

- 1 Implement written policies and procedures to ensure that the performance reports are prepared in accordance with Federal regulations, and the information contained in the performance reports is adequately supported.

RESPONSE: In reading the above quoted regulation it is not clear exactly what is expected regarding reporting to DHHS. This is the only funding source which does not have standard program reporting forms. Through the years we have been requested to provide different information to the various program officers. One, several years ago, wanted very little paperwork for anything. I can appreciate the auditors concern, but if we are going to be held to a standard then it should be consistent throughout the RHY programs and it should be provided at the onset of funding.

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2. Provide management oversight to ensure that policies and procedures are implemented and followed by responsible personnel.

RESPONSE: Although we can provide better management oversight, we need clearer guidelines as to what the department expects. What the auditor's expect and the department expects appear to be two different things.

3. Require responsible personnel to familiarize themselves with the Federal requirements for performance reports to ensure all required reports are submitted.

RESPONSE: I realize it seems extremely clear to these auditors what reports should contain and what is expected from the grantee. However, grantees need more clear and specific guidelines related to reporting. The fiscal reporting requirements are very specific with specific forms which are provided and required. Program requirements and report forms could be unified and made a specific part of the grantees packet.

FINAL COMMENTS: We are an agency which strives to help youth and their families. Your report has made it clear to us that we have lots of policies and procedures to write. We have made this a priority. We are an agency which has grown over the years and perhaps we have not done as well keeping up with the technical aspect of the growth. We are committed to making the necessary changes in order to continue providing services to our youth.

CPPA is the only program in our county which serves this specific type of youth. It is our goal that each youth leave our program feeling empowered to succeed in their life. Our hearts are with our work. Now you are making us bring ourselves up to a level of higher technical standards. We can and will comply.