

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**LOOKING GLASS FAMILY
& YOUTH SERVICES, INC.**

EUGENE, OREGON

**AUDIT OF
ADMINISTRATION FOR CHILDREN AND
FAMILIES GRANT NO. 10CX0015
FOR THE PERIOD
DECEMBER 1, 1996 THROUGH
NOVEMBER 30, 1999**



**AUGUST 2001
A-10-01-00010**

OFFICE OF INSPECTOR GENERAL

OIG Website: www.dhhs.gov/progorg/oig

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

CIN: A-10-01-00010
August 31, 2001

James H. Forbes
Executive Director
Looking Glass Family & Youth Services, Inc.
72-B Centennial Loop, Suite 2
Eugene, Oregon 97401

Dear Mr. Forbes:

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, "Looking Glass Family & Youth Services, Inc., Eugene, Oregon, Audit of Administration for Children and Families Grant No. 10CX0015, for the period December 1, 1996 through November 30, 1999." Should you have any questions or comments concerning the matters commented on in this report, please direct them to the HHS official named below.

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 the Department'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 the Department chooses to exercise. (See 45 CFR Part 5.) As such, with 10 business days after the final report is issued, it will be posted on the world wide web at <http://www.hhs.gov/progorg/oig>.

To facilitate identification, please refer to Common Identification Number A-10-01-00010 in all correspondence relating to this report.

Sincerely yours,

Lori A. Ahlstrand
Regional Inspector General
for Audit Services

Enclosures

Direct Reply to HHS Action Official:

Mike Hill, Director
Division of Financial Integrity
Room 702 Aerospace Building
370 L'Enfant Promenade S.W.
Washington D. C. 20447

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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.



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James H. Forbes
Executive Director
Looking Glass Family & Youth Services, Inc.
72-B Centennial Loop, Suite 2
Eugene, Oregon 97401

Dear Mr. Forbes:

The purpose of this report is to provide you with the results of our audit of grant number 10CX0015 awarded to Looking Glass Family & Youth Services, Inc. (Looking Glass) by the Department of Health and Human Services (HHS). The award covered the period of December 1, 1996 through November 30, 1999.

The objective of our audit was to determine if Looking Glass accomplished the objectives of the grant. Looking Glass accomplished the five major grant objectives. Progress reports were submitted on a timely basis and the accomplishment of the grant objectives was adequately supported.

INTRODUCTION

BACKGROUND

Since enactment of the Juvenile Justice and Delinquency Prevention Act of 1974, 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 people need long-term, supportive assistance that emergency shelter programs were not designed to provide. As a result, in 1988, Congress created the Transitional Living Program for Older Youth (The Program) to address this need.

The Program is administered within the HHS by the Administration for Children and Families (ACF). The Program supports projects that provide longer-term residential assistance to homeless youth 16 to 21 years of age in order that the youth can make a successful transition to self-sufficient living.

Looking Glass is a private nonprofit organization that each year serves more than 7,000 youth and families in Lane County, Oregon. The organization was started to provide shelter and other resources to runaway youth. Looking Glass provides a comprehensive range of services from prevention, to early intervention, to treatment with the help of a professional staff and community volunteers.

Looking Glass was awarded a grant for the project period from December 1, 1996 through November 30, 1999, in the amount of \$600,000, \$200,000 for each of the 3 years of the project period. The grant was awarded to assist homeless youth, 16 to 21 years of age, through outreach, basic life skills, housing assistance, and case management services. Homeless youth could remain in the program for up to 18 months.

OBJECTIVES, SCOPE, AND METHODOLOGY

Our audit was performed in accordance with generally accepted government auditing standards. Our review of Looking Glass' internal controls was limited to those controls considered necessary to achieve our objective.

The Program grant (10CX0015) was selected for audit along with other discretionary grants awarded by ACF. The objective of the audit was to determine if Looking Glass achieved the five grant objectives.

To accomplish the audit objective, we examined Looking Glass' grant proposal, progress reports, policies and procedures, personnel files, client files, and other supporting documentation. We also conducted interviews with key personnel, observed them performing their duties, and toured Looking Glass' facilities.

We limited the scope of our review to an examination of the grant objectives. Therefore, we did not review the grantee's fiscal accountability or compliance with standard terms and conditions of the grant. We did not determine whether costs claimed under the grant were allowable, allocable or reasonable.

Our audit was performed during June and July 2001 with fieldwork conducted at Looking Glass in Eugene, Oregon.

RESULTS OF AUDIT

Looking Glass accomplished the five major grant objectives. Progress reports were submitted on a timely basis and the accomplishment of grant objectives was adequately supported. The five objectives and brief statements of accomplishments are shown below.

Objective 1 Resolve the residential needs of 32 homeless youth per year (96 for 3 years) by providing them with stable, safe living accommodations while enrolled in the program. Looking Glass exceeded the objective by enrolling 127 youth in the program and assisting homeless youth to obtain:

- Emergency housing for those who were in immediate need.

- Shared housing for those who were not yet ready to live on their own.
- Supervised apartments for those who had the skills for more independence.

Objective 2 Provide street outreach support services to 500 homeless youth per year and advocacy services to 100 youth per year resulting in 20 youth per year leaving the street and entering the program. Looking Glass accomplished this by providing:

- Outreach support services to over 20,000 homeless youth.
- Advocacy services to over 5,860 homeless youth.
- Enrollment in the program for over 60 youth who left the street as a result of outreach and advocacy services.

Objective 3 Provide basic life skills and interpersonal skills for the 32 homeless youth enrolled in the program for each of the 3 years of the grant. Looking Glass accomplished this by providing assistance to 127 enrollees relating to:

- Basic life skills that included housekeeping, menu planning, food preparation, transportation, and obtaining vital documents such as drivers' licenses or identification cards.
- Interpersonal skills such as socialization, peer relationships, anger management, and assertiveness training.

Objective 4 Reduce substance abuse problems, medical issues, and mental health conditions for the 32 youth enrolled in the program for each of the 3 years. Looking Glass accomplished this by providing assistance to 127 enrollees to reduce:

- Substance abuse by advocating counseling or treatment.
- Medical issues by applying for state medical insurance.
- Mental health conditions by providing treatment or mental health referrals.

Objective 5 Aid the 32 youth enrolled in the program for each of the 3 years to continue their education, gain employment, or accomplish both. Looking Glass accomplished this by providing assistance to 127 enrollees to:

- Continue their education by assessing educational levels including the identification of any barriers such as learning disabilities.
- Gain employment by assessing job-readiness, and providing interviewing-skills training and assistance in obtaining a job.

Because there are no reportable conditions, a response to this report is not necessary. The results of this audit will be included in a consolidated report to ACF.

Page 4 – James H. Forbes, Executive Director

If you have any questions or need additional information, please contact Thomas P. Lenahan, Audit Manager at (323) 261-7218 ext. 604. Please refer to the common identification number (CIN) in all correspondence related to this report.

Sincerely,



Lori A. Ahlstrand
Regional Inspector General
for Audit Services

