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Auditor-Controller

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County of Solano, California

Corrective Action Plan

June 30, 2024

Compiled by: Matthew Fong, Deputy Auditor-Controller

I. Financial Statement Findings:

Finding 2024-001: Financial Reporting

Type of Finding: Significant Deficiency *in Internal Control over Financial Reporting*

Views of Responsible Officials and Planned Corrective Action:

Management agrees with the finding. However, the County's process in determining the contribution is detailed due to the calculation to extract the Courts' share of contributions from the County's contributions and to estimate the savings from both the UAL advance payment and the additional discretionary payment to CalPERS.

The County will revisit and refine our process in determining the contributions to properly reflect in the financial statements.

Responsible Individual(s):

Janine Harris, Auditor-Controller

Anticipated Completion Date:

January 31, 2025

II. Federal Award Findings and Questioned Costs:

Finding 2024-002

Federal Agency: U.S. Department of Housing and Urban Development

Program/Cluster: Housing Voucher Cluster

Federal Assistance Listing Number: 14.871, 14.879

Pass-through: n/a – direct award

Award No. and Year: CA131, 2023/2024

Compliance Requirement: Subrecipient Monitoring

Type of Finding: *Material Weakness in Internal Control over Compliance, Instance of Noncompliance*

Views of Responsible Officials and Corrective Action Plan:

Due to the subrecipient's low-risk status, another site visit is not due until FY2025/26. When that visit takes place, the County will formally document and communicate the results of the site visit.

The department has created a subrecipient monitoring checklist to be completed quarterly which includes review of quarterly reports and will serve as documentation. Additionally, the department has a standing quarterly meeting with the subrecipient and will add an agenda item for quarterly report review discussion. The department will begin taking meeting minutes for documentation.

Responsible Individual(s):

James Bezek, Director of Resources Management

Anticipated Completion Date:

June 30, 2025

Finding 2024-003

Federal Agency: U.S. Department of Housing and Urban Development

Program/Cluster: Housing Voucher Cluster

Federal Assistance Listing Number: 14.871, 14.879

Pass-through: n/a – direct award

Award No. and Year: CA131, 2023/2024

Compliance Requirement: Reporting

Type of Finding: *Material Weakness in Internal Control over Compliance, Material Noncompliance*

Views of Responsible Officials and Corrective Action Plan:

Since May 2022, the County has contacted multiple agencies trying to report through the FSRS system on the multiple Housing Voucher awards, with no success. The County's assigned Housing and Urban Development (HUD) office is the San Francisco regional office. Per their director, "These are systems that we don't work with in HUD PIH so I won't be able to be of assistance relative to this." The County is unable to complete FFATA reporting for reasons outside of the County's control.

Responsible Individual(s):

James Bezek, Director of Resources Management

Anticipated Completion Date:

Because the corrective action is outside of the County's control, we cannot determine an anticipated completion date.

Finding 2024-004

Federal Agency: U.S. Department of Health and Human Services

Program/Cluster: Temporary Assistance for Needy Families

Federal Assistance Listing Number: 93.558

Pass-through: California Department of Social Services

Award No. and Year: 1946001347 A7, 2023/2024

Compliance Requirement: Eligibility and Special Tests and Provisions

Type of Finding: *Material Weakness in Internal Control over Compliance, Instance of Noncompliance*

Views of Responsible Officials and Corrective Action Plan:

CW 2.1:

Solano County has policies and procedures as well as systematic processes set up to ensure the required collection and documentation of the applicant's intent to cooperate with child support.

It is Solano County's policy that the Child Support Questionnaire (CW 2.1Q) and Notice and Agreement (CW2.1NA) be processed in accordance with regulations, which require workers to:

- Conduct an interview either via telephone, or in-person with the applicant, print the forms, and document the County Use Section which requires worker's signature and date.
- Mail the forms to the applicant for a wet signature or collect the signature via electronic means.
- Ensure the CW2.1 forms are received and complete.
- Initiate the required case action(s) based upon information provided on the forms.

Solano County has a Quality Assurance Unit of lead workers to conduct 2-3 case reviews per month for all workers. Case reviews are a valuable tool in assessing case accuracy and recognizing quality casework. The case reviews are used to develop and strengthen worker and supervisory skills, provide structure for measuring results, identify, correct and prevent errors, and strengthen accountability to the programs and services we delivery as an agency.

Specific corrective actions are outlined below to prevent this error in the future:

- A post-Audit meeting will be held with all stakeholders to discuss the specific audit findings and action steps needed.
- The CalWORKs Program Specialist will work with Hiring and Staff Development to strengthen the applicable eligibility handbook with verbiage to emphasize the following:
 - The requirement to review and collect the information needed to complete the notice and agreement (form CW2.1) for child, spousal, and medical support from the applicant.
 - That the case be authorized according to program rules only after required forms are received by the county, reviewed to ensure that the case is updated with the correct information, documented in the case journal, and the form(s) scanned into the document imaging system.
 - Highlight these requirements when training this topic.
- The CalWORKs Program Specialist will address the findings and requirements as follows:
 - Present at the Monthly Program Support Forum conducted with managers, supervisors, and lead workers.
 - Written guidance and reminder will be published in the Monthly Program Support Newsletter to all staff.
 - Present and discuss this requirement with lead workers at the Lead Worker Coordination Meeting, and with supervisors at the Division Coordination Meeting.

- In addition to regular case reviews, focused case reviews will be added to review for completion of the Notice and Agreement for Child, Spousal, and Medical Support (form CW 2.1).

SAWS 2A SAR:

Solano County has policies and procedures as well as systematic processes set up to ensure the worker has reviewed the Rights and Responsibilities (SAWS 2A SAR) with the applicant/recipient and obtain their signature.

It is Solano County's policy that the SAWS 2A SAR be processed at application and redetermination which require workers to:

- Conduct an interview either via telephone, or in-person with the applicant, print the form, and document the worker's signature and date.
- Mail the form to the applicant for a wet signature or collect the signature via electronic means.
- Ensure the completed form is on file prior to authorizing benefits.

Solano County has a Quality Assurance Unit of lead workers to conduct 2-3 case reviews per month for all workers. Case reviews are a valuable tool in assessing case accuracy and recognizing quality casework. The case reviews are used to develop and strengthen worker and supervisory skills, provide structure for measuring results, identify, correct and prevent errors, and strengthen accountability to the programs and services we delivery as an agency.

Specific corrective actions are outlined below to prevent this error in the future:

- A post-Audit meeting will be held with all stakeholders to discuss the specific audit findings and action steps needed.
- The CalWORKs Program Specialist will work with Hiring and Staff Development to strengthen the applicable eligibility handbook with verbiage to emphasize the following:
 - That the case be authorized according to program rules only after the signed SAWS 2A SAR form is received by the county, documented in the case journal, and the form(s) scanned into the document imaging system.
 - Highlight these requirements when training this topic.
- The CalWORKs Program Specialist will address the finding and requirement in the following ways:
 - Present at the Monthly Program Support Forum conducted with managers, supervisors, and lead workers.
 - Written guidance and reminder will be published in the Monthly Program Support Newsletter to all staff.
 - Present and discuss this requirement with lead workers at the Lead Worker Coordination Meeting, and with supervisors at the Division Coordination Meeting.
- In addition to regular case reviews, focused case reviews will be added to review for completion of the Rights and Responsibilities (SAWS 2A SAR).

Responsible Individual(s):

Daniel Horel, Employment and Eligibility Services Administrator
Thomas West, Employment and Eligibility Services Manager
Diana Hernandez, Employment and Eligibility Services Manager
Jennifer Stephenson, Employment and Eligibility Services Manager

Anticipated Completion Date:

May 31, 2025

Finding 2024-005

Federal Agency: U.S. Department of Health and Human Services

Program/Cluster: Medicaid Cluster

Federal Assistance Listing Number: 93.778

Pass-through: California Department of Health Care Services

Award No. and Year: 1946001347 A7, 2023/2024

Compliance Requirement: Eligibility

Type of Finding: *Material Weakness in Internal Control over Compliance, Material Noncompliance*

Views of Responsible Officials and Corrective Action Plan:

Solano County agrees that eligibility determinations and redeterminations including obtaining documentation and verifications should be performed annually to determine if individuals are eligible in accordance with the compliance requirements of the program. There are overdue redeterminations in our system due to the Medi-Cal expansion and increasing need for IHSS services in our communities without a substantial increase in staffing to support this service need. This year, we continue to have uncovered caseloads related to Social Worker job transition or leave, fair hearing and the growing complexity of our client population requiring more case management throughout the year.

In FY 2024-25, we were granted seven additional social workers. We are anticipating these additional social workers will reduce the number of overdue redeterminations. We also have hired two Extra Help Social Workers who will focus on overdue redeterminations. We participate in State level discussions related to advocacy and increased IHSS administrative funding to support the growing number of IHSS clients.

Responsible Individual(s):

Gwendolyn Gill, Health Services Administrator

Bela Matyas, Chief Deputy Director

Anticipated Completion Date:

July 1, 2025

Finding 2024-006

Federal Agency: U.S. Department of Agriculture

Program/Cluster: Special Supplemental Nutrition Program for Women, Infants, and Children

Federal Assistance Listing Number: 10.557

Pass-through: California Department of Public Health

Award No. and Year: 22-10294

Compliance Requirement: Eligibility

Type of Finding: *Material Weakness in Internal Control over Compliance, Material Noncompliance*

Views of Responsible Officials and Corrective Action Plan:

Condition #1.

Five (5) instances out of 60 cases were missing all eligibility documentation. This included the documentation of the determination of eligibility and redetermination in the period under audit. The missing documentation included the records to evidence compliance with the eligibility criteria.

Condition #2.

Two (2) instances out of 60 cases were missing the Self Declaration Statement form when the applicant was unable to provide acceptable documentation for proof of income, proof of address, or proof of identification.

Response to Condition #1

Per California Department of Public Health, Women, Infant, Children division (CDPH/WIC), the categories of non-breastfeeding, breastfeeding, and partially breastfeeding women files remain accessible to the local agency. For children five years of age, the files are purged six months after the fifth birthday. The WIC WISE records for the 5 files were not available due to the file purge by CDPH/WIC, therefore the auditor was unable to determine compliance to eligibility requirements for each of the five files. The auditor suggests the local agency retain eligibility documents. According to the California WIC Policy and Procedure Manual, WIC WISE Forms JOB AID section, eligibility documents provided by an applicant or a re-certifying client are not required to be retained by the local agency. The County has communicated this finding to CDPH/WIC and the risk it presents. At this time, the County is working with CDPH/WIC to address this finding.

Specific Corrective Plan Procedures addressing Condition #1

Staff participate in a robust Quality Assurance (QA) plan which involves periodic file reviews and observations as documented in Solano County's Continuous Quality Improvement (CQI) Monitoring Plan. Additionally, CDPH/WIC conducts a Program Monitoring Visit (PMV) every two years which includes a random record review of the agency's compliance to eligibility policies. Solano County WIC program will continue to conduct the QA plan, and participate with the CDPH/WIC PMVs.

Response to Condition #2

Solano County agrees with the finding. This use of the Self Declaration Statement (SDS) is a specific consideration in the QA plan. The WIC Supervisor was aware of the matter as it was discovered that both SDSs were missing from the family file as part of a regular QA review. The error was addressed with the employee shortly after the mistake occurred.

Specific Corrective Plan Procedures addressing Condition #2

Staff participate in a Quality Assurance (QA) plan which involves periodic file reviews and observations as documented in Solano County's Continuous Quality Improvement (CQI) Monitoring Plan. Additionally, CDPH/WIC

conducts a Program Monitoring Visit (PMV) every two years which includes a random record review of the agency's compliance to eligibility policies. Solano County WIC program will continue to conduct the QA plan, and participate with the CDPH/WIC PMVs.

Responsible Individual(s):

Christopher Husing, Senior Health Services Manager, Solano Public Health

Anticipated Completion Date:

April 1, 2025

Finding 2024-007

Federal Agency: U.S. Department of Agriculture

Program/Cluster: Special Supplemental Nutrition Program for Women, Infants, and Children

Federal Assistance Listing Number: 10.557

Pass-through: California Department of Public Health

Award No. and Year: 22-10294

Compliance Requirement: Procurement, Suspension and Debarment

Type of Finding: *Material Weakness in Internal Control over Compliance, Instance of Noncompliance*

Views of Responsible Officials and Corrective Action Plan:

Condition. *One (1) instance out of a population of one (1) where the County did not document the history of the procurement, including the rationale for method of procurement, selection of contract type, basis for contractor selection, and basis for the contract price.*

Response to Condition

Solano County agrees with the auditors finding that the contract lacks documentation of rationale for the method of procurement. The purpose of the contract was to hire a credentialed lactation consultant. Interested contractors would have to possess an International Board of Lactation Consultant Examiners (IBCLC) credential. Documentation provided included three resumes where each contractor possessed the requirement credential and indicated the proposed hourly rate. Although the rationale was not documented, the contractor was selected based on the hourly rate, which was comparable to the County's salary for a similar classification.

Specific Corrective Plan Procedures addressing Condition

Solano County will review the County procurement policy and will follow all procedures associated with the policy. Future contract documentation, including emails, will be saved on the share point as PDFs.

Responsible Individual(s):

Christopher Husing, Senior Health Services Manager, Solano Public Health

Anticipated Completion Date:

April 1, 2025

Finding 2024-008

Federal Agency: U.S. Department of Health and Human Services

Program/Cluster: Foster Care

Federal Assistance Listing Number: 93.658

Pass-through: California Department of Social Services

Award No. and Year: 1946001347 A7, 2023/24

Compliance Requirement: Eligibility

Type of Finding: *Material Weakness in Internal Control over Compliance, Instance of Noncompliance*

Views of Responsible Officials and Corrective Action Plan:

Solano County has policies and procedures as well as systematic processes and oversight set up to ensure accurate assessments and determinations are made regarding the Federal or Non-Federal Eligibility of youth in the Foster Care system. It is Solano County's policy to conduct these assessments at the onset of the case and ensure quality documentation. In addition, the Foster Care unit has a Lead worker and Supervisor who conduct periodic reviews of open cases to ensure accuracy of documentation and adherence to timelines are met.

The specific corrective actions identified in this audit found errors related to the migration of data to the CalSAWS program in 2023, where two cases were inadvertently converted from Non-Federal to Federal cases due to errors or information which existed in CalWin and were transferred improperly to CalSAWS. These conversion errors occurred automatically. As a result, the Foster Care Eligibility Unit has implemented the following changes.

- Corrections to identified cases:
 - The two identified cases were corrected immediately, and all payments adjusted as appropriate.
- Changes to workflow to ensure accuracy:
 - The entire caseload of open Foster Care Eligibility cases will be reviewed to ensure that the original determination or as found in the FC3 or FC3A and granting comments, is correctly input in CalSAWS, and any payment errors corrected as needed.
 - The case aid code (noting eligibility type) will be included next to the youth's name to ensure that it shows in the workload report in CalSAWS to ensure the information is easily accessible and any future errors can be identified.
 - Cases will be reviewed to ensure the above changes are completed through the unit supervisor's ongoing qualitative review of cases.
- The Foster Care Eligibility Supervisor will discuss the findings and requirement with subordinate staff in the following ways:
 - Unit meeting communication regarding Corrective Action findings and Agency steps to remediate.
 - Issue a reminder to all staff regarding the above remediation plan.

Responsible Individual(s):

Kim McDowell, Social Services Manager

Neely McElroy, Deputy Director, Child Welfare Services

Anticipated Completion Date:

May 31, 2025

Finding 2024-009

Federal Agency: U.S. Department of Health and Human Services

Program/Cluster: Foster Care

Federal Assistance Listing Number: 93.658

Pass-through: California Department of Social Services

Award No. and Year: 1946001347 A7, 2023/2024

Compliance Requirement: Allowable Activities and Allowed Costs

Type of Finding: *Material Weakness in Internal Control over Compliance, Instance of Noncompliance*

Views of Responsible Officials and Corrective Action Plan:

Solano County has policies and procedures as well as systematic processes and oversight set up to ensure accurate assessments and determinations are made regarding the Federal or Non-Federal Eligibility of youth in the Foster Care system. It is Solano County's policy to conduct these assessments at the onset of the case and ensure quality documentation. In addition, the Foster Care unit has a Lead worker and Supervisor who conduct periodic reviews of open cases to ensure accuracy of documentation and adherence to timelines are met.

The specific corrective actions identified in this audit found errors related to the migration of data to the CalSAWS program in 2023, where an identified payment was incorrectly identified (Non-Federal to Federal) due to errors or information which existed in CalWin and were transferred improperly to CalSAWS. These conversion errors occurred automatically. As a result, the Foster Care Eligibility Unit has implemented the following changes.

- Correction to identified payment:
 - The identified case was corrected immediately, and all payments adjusted as appropriate.
- Changes to workflow to ensure accuracy:
 - The entire caseload of open Foster Care Eligibility cases will be reviewed to ensure that the original determination or as found in the FC3 or FC3A and granting comments, is correctly input in CalSAWS, and any payment errors corrected as needed.
 - The case aid code (noting eligibility type) will be included next to the youth's name to ensure that it shows in the workload report in CalSAWS to ensure the information is easily accessible and any future errors can be identified.
 - Cases will be reviewed to ensure the above changes are completed through the unit supervisor's ongoing qualitative review of cases.
- The Foster Care Eligibility Supervisor will discuss the findings and requirement with subordinate staff in the following ways:
 - Unit meeting communication regarding Corrective Action findings and Agency steps to remediate.
 - Issue a reminder to all staff regarding the above remediation plan.

Responsible Individual(s):

Kim McDowell, Social Services Manager

Neely McElroy, Deputy Director, Child Welfare Services

Anticipated Completion Date:

May 31, 2025