Daycare Audit Report
2013 Program Year

Introduction

The Onondaga County Comptroller's Audit Division conducted an audit of Onondaga County's Daycare Program for the 2013 program year. The Child Care and Development Fund (CCDF) provides funds to States Territories, and Indian Tribes (Tribe).to increase the availability, affordability, and quality of child care services. Funds are used to subsidize child care for low income families where the parents are working or attending training or educational programs, as well as for activities to promote overall child care quality for all children, regardless of subsidy receipt. The CCDF consolidates the Child Care and Development Block Grant (CCDBG) and funding formerly provided to States through the child care programs under Title IV-A of the Social Security Act. Proof of Address, number and name of household members, citizenship/qualified alien status, income, and approved daycare operator are required in making the determination of the type of benefit an individual/family is eligible to receive.

Positive areas or areas of best practice

While conducting the audit it was noted that many members of the Daycare team have been with the program for many years. Their tenure and knowledge helps the program run smoothly and effectively.

Documentation of findings, what is the actual non conformity what standard was violated what was the objective evidence used to determine that nonconformity exists.

1. There was one provider identified in the testing, in which the provider wasn't paid for the first two days of August 2013. This was never corrected, thus resulting in a $58.00 underpayment. This is a finding due to missing internal control over compliance.
2. There was one provider identified in the testing, in which the incorrect hours were inputted and paid in KinderTrac. The Vendor should have received the full week rate and not the half day rate. This resulted in a $71.25 underpayment. This is a finding due to missing internal control over compliance.