

# INTERNAL AUDIT REPORT

## **Audit of the Family Counseling Behavioral Health Program Grant**

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**January 2014**



**BROWARD COUNTY  
PUBLIC SCHOOLS**

*The Nation's Sixth Largest School District.*



**To be presented to the:**

**Audit Committee  
On January 23, 2014**

**School Board of Broward County, Florida  
On February 19, 2014**



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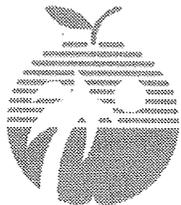
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# THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Office of the Chief Auditor  
Patrick Reilly, Chief Auditor  
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January 14, 2014

Ms. Leona McAndrews  
Community Partnerships Division  
Children's Services Section  
115 South Andrews Avenue, Room A360  
Fort Lauderdale, Florida 33301

**Re: Grant Audit Report  
Family Counseling Behavioral Health Program  
Agreement No. 10-CP-CSA-8267-01**

Dear Ms. McAndrews:

In accordance with the Family Counseling Behavioral Health Program requirements, we have audited the accompanying Statement of Grant Assistance, under agreement number 10-CP-CSA-8267-01 for the period ended September 30, 2013. The Statement of Grant Assistance (the "Statement") is the responsibility of the Grant Administrators of the School Board of Broward County, Florida. Our responsibility is to express an opinion on this Statement based on our audit.

We conducted our audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States and Rules of the Auditor General of the State of Florida. Those standards and rules require that we plan and perform the audit to obtain reasonable assurance that the Statement is free of material misstatement.

An audit includes examining, on a test basis, evidence supporting the amounts in the Statement. In planning and performing our audit of the Statement for the year ended September 30, 2013, we considered the internal control structure. Our review of the internal control structure facilitates the development of the auditing procedures and the expression of an opinion on the Statement. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the Statement mentioned in the first paragraph presents fairly, in all material respects, the cash receipts and disbursements of the grant for the year then ended. Additionally, no funds, including interest earned on such funds, are due back to the County.

This report is intended solely for the information of the Community Partnerships Division, Children's Services Section of Broward County and the School Board and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by Broward County, is a matter of public record.

Sincerely,

Patrick Reilly, CPA  
Chief Auditor  
Office of the Chief Auditor

PR/pm

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# Financial Statement

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
FAMILY COUNSELING BEHAVIORAL HEALTH PROGRAM GRANT  
CONTRACT NUMBER 10-CP-CSA-8267-01  
STATEMENT OF GRANT ASSISTANCE  
FOR THE PERIOD OCTOBER 1, 2012 TO SEPTEMBER 30, 2013

REVENUES

Grant Revenue - Family Counseling Program	\$ 1,089,940	
School Board of Broward County	1,257,437	
Total Revenues		\$ <u>2,347,377</u>

EXPENDITURES

Salaries and Fringe Benefits	\$ 2,345,842	
Mileage	<u>1,535</u>	
Total Expenditures		\$ <u>2,347,377</u>
Revenues Less Expenditures		\$ <u><u>0</u></u>

See Notes to the Statement of Grant Assistance

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA  
FAMILY COUNSELING BEHAVIORAL HEALTH PROGRAM GRANT  
CONTRACT NUMBER 10-CP-CSA-8267-01  
NOTES TO STATEMENT OF GRANT ASSISTANCE  
OCTOBER 1, 2012 to SEPTEMBER 30, 2013

NOTE 1 – GRANT DESCRIPTION

The School Board of Broward County (School Board) obtained grant funds for the Family Counseling Behavioral Health Program from the Broward County Community Partnerships Division (County).

This agreement was assigned County Contract Number 10-CP-CSA-8267-01 and was renewable for up to two additional one-year periods.

The grant was obtained for the initial agreement term October 1, 2009 through September 30, 2010 for \$1,091,940, with an additional amount that increased the grant funding for that period by \$92,000, to \$1,183,940. A renewal of the grant agreement for the period of October 1, 2010 through September 30, 2011 provided reduced grant funding of \$1,043,940. The county provided \$1,043,940 for the third year of the grant, October 1, 2011 through September 30, 2012. While the process of creating a new agreement with the County was carried out, the October 1, 2012 through September 30, 2013 grant period was funded in the total amount of \$1,089,940, using a series of extensions and amendments to the existing agreement, County Contract Number 10-CP-CSA-8267-01. The School Board approved the extensions and amendments, with matching funds of \$1,207,637 (53% of the estimated required program funds) at their September 19, 2012, March 18, 2013, and June 25, 2013 meetings. A new grant agreement retroactively covering the October 1, 2013 through September 30, 2014 fiscal year was approved by the School Board at their December 17, 2013 meeting, and approved by the County on January 2, 2014.

The School Board agreed to provide free family counseling, group counseling, individual counseling and suicide counseling for Broward County children and youths ages 4-17 (or through age 21 if enrolled in a school, vocational school, or GED course) with mental health issues, to a minimum of 2,012 unduplicated clients. Service locations included Arthur Ashe Middle, Bair Middle, Cooper City High, Crystal Lake Middle, Deerfield Beach High, Everglades High, Ft. Lauderdale High, New River Middle, Northeast High, Plantation High, Sawgrass Springs Middle, South Broward High, and Taravella High. During the grant period under audit, 26 family counselors provided over 17,000 hours of counseling to Broward students and their families, serving 2,765 unduplicated clients (2,487 were eligible for County grant reimbursement).

The School Board agreed that clients would receive no more than 12 weekly counseling sessions during the school year. Exceptions to this could be made and service provided for up to 18 counseling sessions, provided the rationale for any extension of service beyond the 12 counseling sessions was documented in client case files and approved by the treatment director.

The County agreed to reimburse the District for nine out of ten units of service to eligible students who had no Medicaid or private insurance covering the type of counseling being provided by the program.

#### NOTE 2 – BASIS OF PRESENTATION

The accompanying Schedule is presented using the modified accrual basis of accounting. Under the modified accrual basis, revenue is recognized if it is measurable and available for use during the year. Expenditures are recognized in the period the liabilities are incurred, if measurable.

#### NOTE 3 – BASIS FOR FUNDING

The \$1,207,637 funding approved by the School Board for the Family Counseling Program for the period ended September 30, 2013 was based on estimated salaries for 26 Family Counselor positions, plus 5 secretarial positions and one Program Coordinator. Board agenda items noted that the amount of School Board funding required could increase or decrease depending on the specific salary and benefit costs of employees in Family Counseling Program positions.

#### NOTE 4 – GRANT FUNDS

The School Board was reimbursed \$1,089,940, the entire grant amount awarded. All funds received were expended in accordance with the grant agreement. Additionally, no funds were due to Broward County and no interest was earned.

#### NOTE 5 – MATCHING FUNDS

The School Board approved Family Counseling Program support funds of \$1,207,637 on September 19, 2012 for the period October 1, 2012 through September 30, 2013. Reported expenditures required School Board funds of \$1,257,437. The expenditure of \$49,800 School Board funds in excess of the amount budgeted was discussed with Management. In the future, Management agreed to follow budget procedures that require a formal written request for additional funding from the Budget Department when it is determined that approved budgeted funds are insufficient.

In addition, unreimbursed units of service provided to eligible clients were in excess of the required ten percent match.

#### NOTE 6 – FINANCIAL STATEMENTS

There is no data from which to prepare a Statement of Financial Position and Statement of Cash Flows for the Family Counseling Behavioral Health Program Grant. Further, the Statement of Grant Assistance was prepared in lieu of the Statement of Activities.