GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER

AUDIT OF INTERNAL CONTROLS OVER THE GIFT CARD PROGRAM
AT SELECTED AGENCIES OF
THE HUMAN SUPPORT SERVICES CLUSTER

OFFICE OF INTEGRITY AND OVERSIGHT

OIO No. 15-01-10 HSSC

November 12, 2015
Office of Integrity and Oversight

November 12, 2015

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Dear Mr. Barnette, Ms. Moore, Mr. Lacey, Mr. Davidson, and Ms. Zeilinger,

The attached final report summarizes the results of the Office of the Chief Financial Officer (OCFO)’s Office of Integrity and Oversight (OIO)’s Audit of Internal Controls over the Gift Card Program at Selected Agencies of the Human Support Services Cluster (HSSC) (OIO Job No. 15-01-10 HSSC). The objectives of the audit were to determine whether the HSSC’s selected agencies, which participated in the Gift Card Program, complied with applicable laws and regulations, and implemented effective internal control procedures to safeguard assets from fraud, waste and abuse. The audit covered three agencies: 1) Department of Youth Rehabilitation Services (DYRS); 2) Child and Family Services Agency (CFSA); and 3) Department of Human Services (DHS).

The audit revealed that internal controls over the Gift Card Program needed improvement. We found issues related to incomplete and inaccurate gift card inventory records as well as, inadequate and improper documentation for gift cards distributed.
OIO provided 6 recommendations to address the findings cited in the report. The agencies’ management concurred with the findings and recommendations, and implemented the necessary corrective actions. We consider the corrective actions taken to be responsive and meet the intent of the recommendations.

We appreciate the assistance and cooperation that you and your staff have provided to OIO during this audit. Should you have any questions or need additional information, please call me at (202) 442-6433, or Mohamad Yusuff, Internal Audit Director, at (202) 442-8240.

Sincerely,

Timothy Barry
Executive Director

cc: Jeffrey DeWitt, Chief Financial Officer, Government of the District of Columbia
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# AUDIT OF INTERNAL CONTROLS OVER THE GIFT CARD PROGRAM AT SELECTED AGENCIES OF THE HUMAN SUPPORT SERVICES CLUSTER

## Table of Contents

### EXECUTIVE SUMMARY
- OVERVIEW ................................................................. i
- CONCLUSIONS ........................................................... i
- SUMMARY OF RECOMMENDATIONS ............................... i
- MANAGEMENT RESPONSES AND OIO COMMENTS ............. ii

### INTRODUCTION
- BACKGROUND .......................................................... 1
- OBJECTIVES, SCOPE, AND METHODOLOGY .................. 2
- PRIOR OIO AUDIT ...................................................... 3

### FINDING AND RECOMMENDATIONS
- FINDING: MANAGEMENT OF THE GIFT CARDS PROGRAM .................. 4

### EXHIBIT
- EXHIBIT A: SUMMARY OF POTENTIAL BENEFITS RESULTING FROM AUDIT... 17

### APPENDIXES
- APPENDIX 1: OFFICE OF FINANCE AND TREASURY’S RESPONSE .................. 18
- APPENDIX 2: DEPARTMENT OF HUMAN SERVICES’ RESPONSE .................. 19
- APPENDIX 4: DEPARTMENT OF YOUTH REHABILITATION SERVICES’ RESPONSE ................................................................. 25
- APPENDIX 5: HUMAN SUPPORT SERVICES CLUSTER’S RESPONSE ............ 28
ACRONYMS

ACFO  Associate Chief Financial Officer
AFO   Agency Fiscal Officer
APS   Adult Protective Services Program
CFO   Chief Financial Officer
CFSA  Child and Family Services Agency
CPS   Child Protective Services
DCFO  Deputy Chief Financial Officer
DHS   Department of Human Services
DYRS  Department of Youth Rehabilitation Services
ESA   Economic Security Administration
FSA   Family Services Administration
FSET  Food Stamp Employment and Training Program
HSSC  Human Support Services Cluster
MOU   Memorandum of Understanding
OCFO  Office of the Chief Financial Officer
OFT   Office of Finance and Treasury
OIO   Office of Integrity and Oversight
OMA   Office of Management and Administration
OWO   Office of Work Opportunity
OYE   Office of Youth Empowerment
SF    Strong Families Program
SNAP  Supplemental Nutrition Assistance Program
TANF  Temporary Cash Assistance for Needy Families
VDS   Vocational Development Specialist
EXECUTIVE SUMMARY

OVERVIEW

The Office of the Chief Financial Officer (OCFO)’s Office of Integrity and Oversight (OIO) conducted an audit of the Internal Controls over the Gift Card Program at Selected Agencies of the Human Support Services Cluster (HSSC). The audit was requested by the Associate Chief Financial Officer (ACFO) for HSSC, and included in the OIO’s FY 2015 Audit and Integrity Plan. The objectives of the audit were to determine whether the HSSC’s selected agencies participated in the Gift Card Program, complied with applicable laws and regulations, and implemented effective internal control procedures to safeguard assets from fraud, waste and abuse.

CONCLUSIONS

We concluded that internal controls over the gift cards program needed improvement. We found the following:

- HSSC did not test the quarterly physical inventory count against the agencies’ inventory records to validate the results of the inventory counts, and ensure completeness and accuracy of the agencies’ inventory records.
- Some programs within DYRS, CFSA, and DHS did not maintain complete and accurate inventory records of gift cards.
- Some programs within DYRS and DHS did not maintain adequate and proper documentation for gift cards distributed.
- OFT did not review the Monthly Inventory Reconciliation Reports received from the agencies to ensure completeness and accuracy of these reports.

SUMMARY OF RECOMMENDATIONS

We provided 6 recommendations to the ACFO for HSSC, directors of DYRS, CFSA, and DHS, and the DCFO, OFT. The recommendations were focused on:

- Reinforcing to the HSSC’s accountants the importance of matching the results of the quarterly physical inventory count against the agency’s inventory records to validate the results of the inventory counts.
- Establishing complete and accurate gift card inventory records that show the beginning balance, cards received and distributed, and the ending balance.
- Establishing adequate and proper documentation for the distribution of gift cards, to ensure justification and approval is obtained and that gift cards are distributed to individuals who are recorded in the agency’s system.
EXECUTIVE SUMMARY

MANAGEMENT RESPONSES AND OIO COMMENTS

OIO received written responses from: the Office of Finance and Treasury (OFT) on October 9, 2015; Department of Human Services (DHS) on October 30, 2015; Child and Family Services Agency (CFSA) on October 30, 2015; Department of Youth Rehabilitation Services (DYRS) on November 2, 2015; and Human Support Services Cluster (HSSC) on November 4, 2015. The agencies management concurred with the recommendations and took the necessary corrective actions to address the audit findings.

We consider the corrective actions taken to be responsive and meet the intent of the recommendations. Copies of the OFT, DHS, CFSA, DYRS, and HSSC’s responses are included as Appendix 1, 2, 3, 4, and 5.
INTRODUCTION

BACKGROUND

The gift cards, which may include retail store cards and Metro fare cards, are used by the District agencies in the delivery of specific program services such as: transportation, food, clothing, and furniture. The OCFO, through the Office of Finance and Treasury (OFT), Payment Operations Center, is responsible for ordering and monitoring distribution of gift cards requested by District agencies. The OCFO has awarded a contract to a card distribution vendor who provides a variety of gift cards to the District agencies upon request. OFT outlined the following steps for the gift cards ordering process:

1. The agency completes an Order Request Form and submits it to OFT.
2. OFT prepares a Task Order with a unique sequential number, and submits the agency completed Order Request Form and the Task Order to the vendor.
3. The vendor finalizes the agency completed Order Request Form, signs on the Task Order, and submits all of the completed documents back to OFT.
4. OFT submits copies of the completed documents to the agency with pricing of cards and shipping.
5. The agency executes inter-agency transfer of the funds to OFT, and submits a copy of the journal entry documents to OFT.
6. OFT submits all of the approved documents to the Contract Officer at the Office of Management and Administration (OMA).
7. The Contract Officer verifies and signs on the Task Order, and sends it back to OFT.
8. OFT submits a wire transfer request to Cash Management for payment.
9. The vendor ships the gift cards to the agency.

In December 2014, as a result of the OIO’s FY 2012 Proactive Integrity Survey, and FY 2011 CAFR audit, the District Chief Financial Officer (CFO) and the City Administrator issued a joint Directive to all District agencies. The joint Directive requires all District agencies to establish a Memorandum of Understanding (MOU) with OFT, and to refrain from procuring cards or placing card orders directly with any vendor independent of the OCFO. The joint Directive provided the following guidelines for revised gift card policy and procedures:

- Identify authorized program personnel who are designated by the Agency Director to receive the card orders. The names of the authorized individuals should be submitted in writing to the OCFO.
- Maintain all cards in a non-moveable safe with restricted lock and key room access.
- Exercise “Dual Control” at all times when the vault is opened to remove or add card inventory.
- Maintain a vault log documenting access to the safe at each entry.
- Submit a request to the OCFO for certification of funds prior to approval of orders.
- Two authorized program employees and the OCFO designee must sign the Inventory Request Form. The signature acknowledges the quantity and amount of the cards received upon delivery.
INTRODUCTION

- Maintain a tracking log of the cards requested, received, and distributed to intended users who meet the program eligibility requirements.
- Complete a monthly reconciliation report of the cards and submit report to the OCFO.
- Adhere to ordering reasonable inventory needed for distribution within 3 months.
- Conduct independent reviews and counts of card inventory.
- Establish a criterion that defines “reasonableness” of the store card type ordered to deliver the benefit.
- Submit written justification for card orders not defined with the “reasonableness” criteria to the agency director for approval.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of the audit were to determine whether the HSSC’s selected agencies participating in the Gift Card Program, complied with applicable laws and regulations, and implemented effective internal control procedures to safeguard assets from fraud, waste and abuse.

The audit covered the Gift Card Program for an 18-month period (October 1, 2013 to March 31, 2015).

During our pre-audit meeting with HSSC officials, the ACFO for HSSC identified the following agencies to be included in the audit:

1. Department of Youth Rehabilitation Services (DYRS)
2. Child and Family Services Agency (CFSA)
3. Department of Human Services (DHS)

The agencies directors and the Agency Fiscal Officers (AFO) selected the following agencies’ programs to be included in the audit:

- DYRS - the Management Support Services (Visa Cards and Metro Cards).
- CFSA - Permanency Administration: Program Operations and Office of Youth Empowerment “OYE”.
- DHS - Family Services Administration (FSA): Strong Families Program, and Adult Protective Services Program.

In order to achieve the audit objectives, we reviewed the Memorandum of Understanding between the City Administrator and OFT, OFT’s Draft Financial Policies and Procedures Manual regarding the gift cards, OFT’s Monthly Gift Card Audit and Review Sheets, HSSC’s Financial Policies and Procedures Manual for gift cards, HSSC’s Quarterly Inventory Count Sheets, and the agencies’ Monthly Inventory Reconciliation Reports. We met and interviewed
officials from HSSC, DYRS, CFSA, DHS, and OFT. Additionally, for each program, we selected a non-statistical sample of gift cards distributed, and tested whether there were signed and approved requests, recipients signed for receiving the cards, and recipients were recorded in the agency’s database.

This performance audit was conducted in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

PRIOR OIO AUDIT

In September 2012, OIO issued the report “Proactive Integrity Survey of the District’s Gift Card Program”. This survey reviewed the gift card program for FY 2011 at selected agencies within the HSSC. These agencies were: 1) Department of Health “DOH”; 2) Child and Family Services Agency “CFSA”; 3) Department of Parks and Recreation “DPR”; and 4) Department of Health Care Finance “DHCF”). The survey identified management issues such as; lack of proper documentations of gift card received and distributed, incomplete and inaccurate inventory records, and lack of reliable verification process to ensure that gift cards were given to the intended recipients.

The survey provided 5 recommendations which focused on establishing complete and accurate inventory records to include information about the beginning balance, gift cards received and distributed, and ending balance, establishing proper documentation for gift cards distributed, and developing a reliable verification process to ensure that gift cards are distributed to the intended recipients. Agencies’ management concurred with the recommendations and provided detailed corrective action plans that we considered to be sufficient and reasonable.
FINDING AND RECOMMENDATIONS

FINDING: MANAGEMENT OF THE GIFT CARDS PROGRAM

SYNOPSIS

We found that the HSSC:

- Did not test the quarterly physical inventory count against the agencies’ inventory records to validate the results of the inventory counts, and ensure completeness and accuracy of the agencies’ inventory records.

We found that the DYRS:

- Did not update the DYRS FAM CARE System for the Visa Cards distributed to clients during the period of March 2014 to April 2015.
- Did not maintain adequate and proper documentation for the Visa Cards distributed. We found missing information and documentation for 9 Visa Cards ($25 each), no signed receipt for 1 Visa Card, and 1 Visa Card was distributed to a person who was not recorded in DYRS System.
- Did not maintain complete and accurate records of the Metro Cards inventory. We found 197 (for total value of $985) Metro Cards were missing and not accounted for.
- Did not maintain adequate and proper documentation for Metro Cards distributed. We found that DYRS officials provided Metro Cards to social workers without any documentation and based on oral conversations. Additionally, we found that DYRS officials did not use an agency-developed Form “Request for Food/Services” to document the justification and approval of Metro Cards distributed to social workers.

We found that the CFSA:

- Did not maintain complete and accurate records for gift cards inventory for the Permanency Administration. We found several discrepancies between our physical inventory count of gift cards in the safe and the gift card balances in the inventory records.

For DHS:

At the Family Services Administration (FSA), Strong Families and Adult Protective Services Program, we found that:

- There were no gift cards inventory records available to validate the gift cards balances in the safe.
FINDING AND RECOMMENDATIONS

- FSA did not maintain adequate and proper documentation for gift cards distributed. We found a recipient’s name was missing on one Gift Card Request Form and there were no supporting documents for two $25 Target gift cards.

At the Economic Security Administration (ESA), Office of Work Opportunity (OWO), we found that:

- There were no inventory records available to validate the gift card balances in the safe.
- ESA did not maintain adequate and proper documentation for gift cards distributed. We found missing information for 13 Metro Cards for a total value of $148, and there were 4 Metro Cards distributed to 4 individuals who were not legitimate DHS’s clients.

We found that the OFT,

- Did not review the Monthly Inventory Reconciliation Reports received from the agencies to ensure completeness and accuracy. We found several missing monthly inventory reconciliation reports and one discrepancy between the gift cards ending balance of one month and the beginning balance of the following month.

These conditions occurred because of ineffective management review and oversight. As a result, there was a risk that the agencies’ Gift Cards Program would not achieve its objectives. In addition, there was a risk of misappropriating the District assets.

DISCUSSION

Department of Youth Rehabilitation Services “DYRS”

DYRS is the local juvenile justice agency responsible for providing safe, stable, and secure residential and community-based programs to court-involved youth. DYRS programs are designed to target committed youth to expand opportunities so that they can become more productive citizens and to reduce delinquent behavior. In addition, DYRS provides secure detention and effective detention alternative programs to youth who are placed under the custody of DC Superior Court’s Division of Social Services.

DYRS through Management Support Services uses Visa, McDonald’s, and Metro Cards to assist in achieving the agency programs’ objectives.

Management Support Services: Visa Cards

On April 14, 2015, we performed a physical inventory count of items in the safe. We counted 4 McDonald’s gift cards for a total value of $20. There were no Visa Cards in the safe.
FINDING AND RECOMMENDATIONS

DYRS uses the FAM CARE System to record complete information about every court-involved client. FAM CARE System is considered DYRS official records which can be used in court. We found that from March 2014 to April 2015, DYRS officials did not input any notes in the system regarding gift cards distributed to their clients.

We selected a non-statistical sample of 29 Visa Cards valued at $750 (out of 1,271 cards received and distributed during the audit period for a total value of $25,875).

For every Visa Card, we tested the following attributes:

1. There was a signed and approved request for the Visa Card.
2. The client signed for receiving the Visa Card.
3. The client’s name is recorded in the DYRS FAM CARE System.
4. There were not two or more Visa Cards distributed in the same month to the same client, (in accordance with DYRS Program Manager’s memorandum).

We found the following:

- Missing information and documentation for 9 Visa Cards distributed ($25 each for a total value of $225).
- 2 Visa Cards ($25 each) were distributed to a social worker who did not provide DYRS officials with the receipt signed by the client.
- There was no signed receipt for one Visa Card distributed to a client.
- 1 Visa Card was distributed to a person who was not recorded in DYRS FAM CARE System.
- 1 Visa Card was distributed to a social worker without a document to request and justify the distribution.
- 8 instances where the clients received more than one incentive Visa Card during the same month.

Management Support Services: Metro Cards

DYRS officials provided OIO with incomplete and inaccurate inventory records. The inventory records contain columns for the card numbers, the dollar value, recipient’s name, last 4 digits of the recipient’s social security number, date, and distributing agent’s name. Except for the card numbers and the dollar value, the rest of the columns were blank and nothing was recorded. In addition, there was no information recorded regarding the beginning and ending balance of the Metro Cards.

DYRS officials provided OIO with a Metro Cards Log that showed the Metro Cards were distributed to another DYRS employee who then distributes them to DYRS social workers. There were 603 cards distributed on 14 different dates. The DYRS employee signed for only one, and there were no other signatures for the remaining 13 dates.
FINDING AND RECOMMENDATIONS

The DYRS employee distributes Metro Cards to social workers, and requires them to sign in an Excel sheet when receiving the cards. The social workers may use the Metro Cards, for home or court visits, or distribute the cards to their clients. We found that the card distributions were made based on oral conversation with the social workers but without any documentation, supervisory approval, or justification for the use of the cards. Lack of supporting documents for the Metro Cards distributed did not allow OIO to select a sample and perform additional testing.

DYRS developed Form # 1509 “Request for Goods/Services” to document justification and approval of Metro Cards distribution to social workers and subsequently to their clients. We found that the Form was never used during the audit period. DYRS officials stated that, as a result of this audit, they will start using the Form to document justification and approval of cards distribution.

Furthermore, we found that the number of Metro Cards received by DYRS during the audit period (according to documents received from an HSSC Accountant) was 1,000 cards for a total value $5,000. The number of Metro Cards distributed to DYRS social workers was 603 cards. On April 20, 2015, we counted 200 Metro Cards in the safe. Therefore, we concluded that there were 197 (for total value of $985) Metro Cards missing and not accounted for.

Child and Family Services Agency “CFSA”

The CFSA is the public child welfare agency in the District. CFSA is responsible for protecting child victims and those at risk of abuse and neglect and assisting their families. Based on information received from the agency director and the AFO, the following two programs were selected for the audit: 1) Permanency Administration: Program Operations; and 2) Office of Youth Empowerment (OYE).

Permanency Administration: Program Operations

CFSA’s Permanency Administration supports families during the Child Protective Services (CPS) investigation through case closure. Clothing vouchers are used to provide adequate clothing to children if they are not able to access their clothing due to pending investigations, or they are in a foster care placement. Food cards (McDonald’s, Safeway, and Giant) are distributed to youth and families who are not receiving food stamps or other food subsidies. Metro Cards are provided to parents whose children have been removed from their care in order to facilitate weekly visitation, compliance with court ordered services, and to attend court hearings.

On July 2, 2015, we performed a physical inventory count of gift cards in the safe, and found the following:
FINDING AND RECOMMENDATIONS

Giant Gift Card

We counted gift cards in the safe for a total value of $5,500. The inventory sheets, as of May 15, 2015, showed a balance of $3,240. CFSA officials stated that gift cards were received but not recorded on the inventory sheets for the amount of $5,020, and gift cards were distributed but not recorded on the inventory sheets for the amount of $3,000. The adjusted balance of the inventory sheets, after including these two unrecorded transactions, was $5,260. We concluded that the inventory was overstated by $240.

Safeway Gift Cards

We counted gift cards in the safe for a total value of $4,670. The inventory sheets as of July 1, 2015, showed a balance of $1,720. CFSA officials stated that gift cards were received but not recorded on the inventory sheets for the amount of $3,000. The adjusted balance of the inventory sheets, after including this unrecorded transaction, was $4,720. We concluded that there was an inventory shortage of $50.

McDonald's Gift Cards

We counted gift cards in the safe for a total value of $90. The inventory sheets as of June 30, 2015, showed a balance of $95. We concluded that there was a missing gift card for $5.

Subway Gift Cards

We counted gift cards in the safe for a total value of $230. The inventory sheet as of April 10, 2015, showed a balance of $230. There was no discrepancy.

Metro Cards

We counted 50 Metro Cards in the safe for a total value of $500. The inventory sheets, as of June 23, 2015, showed a balance of $840. CFSA officials stated that Metro Cards were distributed but not recorded on the inventory sheets in the amount of $110. The adjusted balance of the inventory sheets, after including this unrecorded transaction, was $730. We concluded that there were missing Metro Cards in the amount of $230.

Burlington Gift Cards

We counted gift cards in the safe for a total value of $9,725. The inventory sheets, as of June 30, 2015, showed a balance of $10,600. CFSA officials provided supporting documents for gift cards distributed but not recorded on the inventory sheets of $875. The adjusted balance of the inventory sheets, after including these unrecorded transactions, was $9,725. Therefore, there was no discrepancy.
FINDING AND RECOMMENDATIONS

We selected a non-statistical sample of 246 (total value $3,075) gift cards distributed during the audit period. The non-statistical sample consisted of the following:

- 110 Giant Food Stores gift cards for $1,200 out of a total value of $21,900.
- 50 Metro Cards for $500 out of a total value of $28,410.
- 41 McDonald’s gift cards for $45 out of a total value of $3,800.
- 33 Safeway gift cards for $480 out of a total value of $13,720.
- 12 Burlington gift cards for $850 out of total value of $177,725.

For each gift card selected, we tested the following attributes:

1. There was a signed Support Services Application.
2. There was a signed Gift Card Receipt.
3. The recipient is a CFSA client.

We did not find any discrepancies. All the supporting documents for gift cards distributed were sufficient and appropriate.

Office of Youth Empowerment “OYE”

CFSA’s Office of Youth Empowerment (OYE) plays a leadership role in achieving positive outcomes for older youth in care. OYE coordinates with and supports social workers, resource parents, and others helping older youth in care, ages 15 to 20, prepare for life on their own. OYE also partners with other public agencies, community organizations, and businesses to provide a robust array of resources and opportunities for older youth in care to build skills and gain experience.

On May 1, 2015, we counted gift cards in the safe for a total value of $63,445.18, which matched the inventory records. We did not find any discrepancy.

During the audit period, OYE received a variety of gift cards for a total value of $243,170. We selected a non-statistical sample of 42 gift cards distributed as follows:

- 5 Target gift cards for a total value of $2,500.
- 12 Safeway gift cards for a total value of $180.
- 6 Bed, Bath & Beyond gift cards for a total value of $3,000.
- 8 Macy’s gift cards for a total value of $2,000.
- 6 Giant Food Stores gift cards for a total value of $60.
- 5 McDonald’s gift cards for a total value of $25.

For each gift card selected, we tested the following attributes:

1. The recipient’s name was recorded in CFSA Database.
2. The recipient signed for receiving the gift card.
3. There was a signed and approved request/application for Transitional Care Package or Application for Support Services.
4. There was a vendor’s receipt for the amount spent on the gift card.

We did not find any discrepancies. All the supporting documents for gift cards distributed were sufficient and appropriate.

**Department of Human Services “DHS”**

The Department of Human Services (DHS) is responsible, in collaboration with the community, to provide temporary support and assistance to low income families and individuals while helping them maximize their potential for economic security and self-sufficiency. DHS consists of two administrations: 1) Family Services Administration (FSA); and 2) Economic Security Administration (ESA).

DHS FSA provides protection, intervention and social services to meet the needs of vulnerable adults and families to help reduce risk and promote self-sufficiency.

DHS ESA determines eligibility for benefits under the Temporary Cash Assistance for Needy Families (TANF), Medical Assistance, Supplemental Nutrition Assistance Program (SNAP), Child Care Subsidy, Burial Assistance, Interim Disability Assistance, Parent and Adolescent Support Services (PASS), and Refugee Cash Assistance Programs. ESA performs monitoring, quality control and reporting functions required by federal laws and court orders.

Based on information received from DHS AFO, the following programs were selected for the audit: 1) Under FSA, Strong Families and Adult Protective Services Programs’ and 2) Under ESA, the Office of Work Opportunity (OWO), and Food Stamp Employment and Training Program (FSET).

**Family Services Administration (FSA): Strong Families Program and Adult Protective Services**

The Strong Families (SF) program strives to strengthen the individual and family unit, foster healthy development and help address the issues that create ongoing challenges for the District residents. The SF’s social workers and case managers provide a range of social services that include assessment of client needs, development of case plans, short-term social work intervention, referral and coordination of services with District and community agencies.

The Adult Protective Services (APS) program provides social services and crisis intervention to meet the needs of abused, neglected, self-neglected, and exploited vulnerable adults (18 years of age and older). The primary goals of APS are to mitigate immediate risks and promote the safety and well-being of vulnerable adults.