

AUDIT PROPOSAL

Follow-Up Audit: Reviewing Agencies' Implementation of Selected Performance Audit Recommendations

SOURCE

This audit proposal was suggested by LPA staff to satisfy the follow-up requirements of LPAC Rule 3-4.

BACKGROUND

The Legislative Post Audit Committee's rules provide for a follow-up process to help determine the extent to which agencies have implemented the recommendations from our performance audits. The follow-up process, which is laid out in LPAC Rule 3-4, has two primary components. First, the Post Auditor is required to follow-up with each agency on a quarterly basis and have officials self-report on their progress in implementing the recommendations that apply to their agency. Second, the Post Auditor is required to prepare an audit proposal each year that lists "previous audit recommendations for which follow-up audit work is necessary to independently ascertain whether such agency or other entity has implement the audit recommendations." The purpose of this audit proposal is to satisfy the second part of the Post Audit Committee's follow-up process.

AUDIT OBJECTIVES AND TENTATIVE METHODOLOGY

The audit objectives listed below represent the questions that we would answer through our audit work. The proposed steps for each objective are intended to convey the type of work we would do, but are subject to change as we learn more about the audit issues and are able to refine our methodology.

Objective 1: To what extent have agencies implemented selected audit recommendations from performance audits issued in recent years? Our tentative methodology would include the following:

- Attachment A lists the audit recommendations we are proposing for follow-up work.
- For each recommendation, review the materials submitted by agency officials as part of the quarterly follow-up process to determine the implementation status as reported by the agency.
- We would interview agency officials and staff, review agency documentation, and conduct other test work as necessary to verify the implementation status as reported.
- For any recommendations that do not appear to have been implemented as reported, we would follow-up with agency officials to determine why they have not been implemented.

ESTIMATED RESOURCES

We estimate this audit would require **one (1) auditor** for a total of **two (2) months** (from the time the audit starts to our best estimated of when it would be ready for the committee).

**Proposed Recommendations for Follow-Up Audit Work
Fiscal Year 2018**

Foster Care and Adoption in Kansas: Reviewing Various Issues Related to the State's Foster Care and Adoption System, Part 1 (July 2016)

1. To address the issues with background checks identified DCF should:
 - a. Revise policies and processes to ensure that name-based background checks and child abuse and neglect registry checks are completed annually instead of every three years as current policy requires. (Implemented)
 - b. Review and reconcile regulatory and the state statutory requirements for fingerprint-based checks of all individuals residing, working, or volunteering in a foster home. (Implemented)
 - c. Review and reconcile regulatory and state statutory requirements to ensure that foster home license renewals and background checks are completed annually. (Implemented)
 - d. Revise policies and processes to ensure that individuals in a foster care home who become ten years of age have KBI background checks and child abuse and neglect registry checks annually as required by law. (Implemented)
 - e. Train staff on revised policies. (Implemented)
 - f. For relative placement, revise the process to ensure annual name-based KBI background checks and DCF child abuse and neglect registry checks are completed on all individuals over the age of ten in the home. (Implemented)

2. To address the issues related to monthly in-person visits for children in foster care, for children in adoptive placements, and for children returning home DCF should:
 - a. Review and clarify the inconsistencies between policies and contractual obligations of contractors to ensure the safety of children regardless of the placement. (Implemented)
 - b. Regularly monitor a sample of cases to ensure that case-management staff are conducting the required monthly in-person visits and considering implementing penalties for non-compliance. (In Progress)
 - c. Regularly monitor a sample of cases to ensure that child placing agencies are conducting required monthly visits with foster homes and consider implementing penalties for non-compliance. (In Progress)

**Department of Corrections: Evaluating Safety Issues at the Kansas Juvenile Correctional Complex
(September 2015)**

1. To address issues related to supervision of juvenile offenders, KJCC officials should develop and implement a formal and documented process to verify that officers perform visual checks on juvenile offenders as required. (Implemented)
2. To address inadequate tool destruction and inventory of repurposed tools, KJCC officials should develop and implement a process to ensure the master inventory is updated to reflect any final action taken on repurposed tools. (Implemented)
3. To address the issues concerning an inadequate process to track disciplinary actions over time, KJCC officials should:
 - a. Continue to develop and implement a disciplinary database that is complete, accurate, and provides sufficient detail on violations. (Implemented)
 - b. Develop a process for periodically reviewing the information in that database. (Implemented)

K-12 Education: Reviewing Virtual Schools Costs and Student Performance (January 2015)

1. To address issues with virtual school oversight, KSDE should:
 - a. Require that districts be in compliance with all virtual school requirements before issuing approval to a district. (Implemented)
 - b. Provide guidance to school districts regarding how and when virtual school teacher training reports need to be submitted. (Implemented)