AUDIT PROPOSAL

Reviewing Agencies' Implementation of Selected Performance Audit Recommendations

SOURCE
This audit proposal was suggested by LPA staff to satisfy requirements in LPAC Rule 3-4.

BACKGROUND
The Legislative Post Audit Committee's rules include a process to check on prior audit recommendations. That process, included in LPAC Rule 3-4, has two primary components. First, we follow up with each agency twice a year to update their progress on past recommendations. Second, we prepare this audit proposal each year. It aims to confirm agencies' self-reported actions on past audit recommendations.

AUDIT OBJECTIVES AND TENTATIVE METHODOLOGY
The audit objective listed below is the question we would answer through our audit work. The steps listed for the objective convey the type of work we would do. These may change as we learn more about the audit issues.

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.

- Review materials provided by agency officials as part of the follow-up process to determine the reported status of each recommendation.

- Interview agency officials and staff, review agency documents, and conduct other work as needed to verify the actual status of each recommendation.

- For any recommendations that do not appear to have been implemented as reported, follow-up with agency officials to determine why not.

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

ATTACHMENT A

Proposed Recommendations for Follow-Up Audit Work

Reviewing Foster Care Services for the Health and Safety of Children (March 2022)

1. DCF, KDADS, and other partners should develop clear protocols and guidance for services, including timeliness standards for assessments and communication with service providers. (Implemented)

2. DCF should consider conducting a service capacity study to determine what services are most needed in the system and how best to increase capacity. (Implemented)

3. DCF should establish clear oversight expectations with their case management providers. This includes corrective actions and using performance data to identify systemic issues. (Implemented)

4. DCF should ensure the Comprehensive Child Welfare Case Management System they are developing has several key features, including, a robust comprehensive case management system; the ability to track services children need and are receiving; provide direct access to case management staff; a way to uniformly access customer service complaints and resolutions; and have clear data quality control measures. (Implemented)

Evaluating Disbursements for the Tax Credit for Low Income Students Scholarship Program (April 2022)

1. KSDE staff should request and analyze monthly contributions and disbursement data needed to monitor SGOs' compliance with the 90% distribution requirement in state law. (Implemented)

Trends in Social Workers Employed by School Districts (April 2022)

1. KSDE should develop and distribute guidance to districts on how to report their licensed mental health staff including how to define staff FTE for each category (social workers, psychologists, and counselors). (Implemented)