



October 27, 2017

Re: Management Response to Children's Services Council of Palm Beach County
Audit Findings

Finding 1: There were three (3) instances in the Quality Program Assessment 2016/2017 contract year where the agency allowed staff a salary "sellBK" option and one (1) instance where the agency paid a stipend in lieu of fringe benefits.

Response: The salary sellbacks are an allowable annual expense under Children's Forum, Inc.'s policies. They have been credited back to the Children's Services Council of Palm Beach County since the finding per CSC's fiscal policies. Children's Forum, Inc. no longer pays stipends and those expenses have also been credited to the CSC.

Finding 2: There were two instances in the Training Registry 2015/2016 contract year where the agency did not pro-rate telephone expenses at the end of the contract year.

Response: Children's Forum, Inc. does not receive all pending bills before the due date of the final invoice for the contract year. Therefore, it is not possible to pro-rate all expenses at the end of the contract year. Said expenses were billed in the following contract year since both agreements are continuing contracts. These amounts are immaterial for financial purposes. Children's Forum, Inc. has credited the CSC for the listed expenses.

Finding 3: The agency requested tuition reimbursement from CSC for a staff member in the Training Registry 2015/2016 contract year when the approved budget did not support this expense.

Response: As part of its fringe benefits, Children's Forum, Inc. offers up to \$1000 tuition reimbursement for staff members taking courses that are directly related to their job duties. The course taken by the Training Registry staff member was directly related to her job duties and encouraged an enhanced job performance. While not directly included in the budget, the reimbursement request including this expense was approved by the CSC contract manager and the tuition reimbursement was paid to the Children's Forum, Inc. The expense was further requested under the appropriate "training and development" line item. Children's Forum, Inc. has credited the CSC for this expense.

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Finding 4: The agency staff did not complete the required CSC core trainings as outlined in the Quality Program Assessment contract.

Response: It was Children’s Forum, Inc. understanding that Tallahassee-based staff were exempted from the training requirements. Steps have been taken to coordinate training opportunities for the Tallahassee-based staff in order to fulfill the training requirement in future contract years.