



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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August 12, 2022

TO: Brandon T. Nichols, Director
Department of Children and Family Services

FROM: Greg Hellmold, Acting Chief *Greg Hellmold*
Office of County Investigations

SUBJECT: **DEPARTMENT OF CHILDREN AND FAMILY SERVICES – IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW (REPORT #IOR-2015-10494) – SECOND AND FINAL FOLLOW-UP REVIEW**

We completed a second and final follow-up review of the Department of Children and Family Services (DCFS or Department) Improvement Opportunities Noted During Limited Review dated March 12, 2019 (Report #IOR-2015-10494). We reviewed the status of one Priority 2 recommendation that had not been fully implemented in our first follow-up report issued on September 1, 2021. As summarized in Table 1, DCFS partially implemented the one outstanding Priority 2 recommendation to strengthen controls over employees’ telework.

Table 1 - Results of Second and Final Follow-up Review

PRIORITY RANKINGS	TOTAL RECOS	EXEMPT FROM REVIEW	RECOMMENDATION IMPLEMENTATION STATUS		
			FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
PRIORITY 1	0	0	0	0	0
PRIORITY 2	1	0	0	1	0
PRIORITY 3	0	0	0	0	0
TOTAL	1	0	1	0	0
				1	

For details of our review and the Department’s corrective actions, see Attachment.

We thank DCFS management and staff for their cooperation and assistance during our review. If you have any questions, please contact me at (213) 893-0243 or ghellmold@auditor.lacounty.gov, or your staff may contact Investigator James Huang at (213) 893-0597 or jhuang@auditor.lacounty.gov.

GH:GS:JH:jh

Attachment

c: Arlene Barrera, Auditor-Controller
Audit Committee
Audit Division

Report #F2-2015-10494

LOS ANGELES COUNTY AUDITOR-CONTROLLER

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Office of County Investigations

Report #F2-2015-10494

**DEPARTMENT OF CHILDREN AND FAMILY SERVICES
IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW
(#IOR-2015-10494) – SECOND AND FINAL FOLLOW-UP REVIEW**

	RECOMMENDATION	A-C COMMENTS
1	<p>Priority 2 – Telework Agreements: Department of Children and Family Services (DCFS or Department) management review existing telework arrangements and ensure that staff who are authorized to telework have approved telework agreements as required by County policy.</p> <p>Original Issue/Impact: DCFS management does not always obtain a Telework Agreement, as required by Board of Supervisors Policy 9.090, for staff who are authorized to telework on a regular basis. Some of these staff may have unconventional work schedules with a significant amount of autonomy and discretion in planning and performing their work assignments making it difficult to manage their productivity without such an agreement.</p> <p>Informal/undocumented telework arrangements could result in Fair Labor Standards Act violations, possible liability for the Department, and may increase the risk that participants do not make the most effective and productive use of their telework arrangements.</p>	<p>Recommendation Status: Partially Implemented</p> <p>As noted in our previous Follow-up Review, DCFS management sent a memo to “All Office Heads” reiterating the telework requirements for any of their staff that teleworks, including to complete telework training have an approved telework agreement. During this Follow-up Review, DCFS management provided a list of 8,495 employees (99% of all DCFS personnel) who completed telework training. However, the Department could not identify which of those employees are actually teleworking or confirm how many of them have approved telework agreements.</p> <p>We reviewed a random sample of ten employees who completed the telework training and found that nine (90%) of them completed a telework agreement. DCFS management needs to implement controls to track teleworkers and ensure that staff who are authorized to telework have approved telework agreements as required by County policy.</p>

We conducted our review in conformance with the International Standards for the Professional Practice of Internal Auditing. For more information on our auditing process, including recommendation priority rankings, the follow-up process, and management’s responsibility for internal controls, visit auditor.lacounty.gov/audit-process-information.

Priority Ranking: Recommendations are ranked from Priority 1 to 3 based on the potential seriousness and likelihood of negative impact on the Agency’s operations if corrective action is not taken.