

DEPARTMENT OF CHILDREN AND FAMILY SERVICES
STATE OF LOUISIANA



MANAGEMENT LETTER
ISSUED DECEMBER 4, 2013

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

FIRST ASSISTANT LEGISLATIVE AUDITOR
AND STATE AUDIT SERVICES
PAUL E. PENDAS, CPA

DIRECTOR OF FINANCIAL AUDIT
THOMAS H. COLE, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$5.74. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's website at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 9191 or Report ID No. 80130031 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Elizabeth Coxe, Chief Administrative Officer, at 225-339-3800.



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

November 18, 2013

DEPARTMENT OF CHILDREN AND FAMILY SERVICES
STATE OF LOUISIANA
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513 and as a part of our audit of the State of Louisiana's financial statements and the Single Audit of the State of Louisiana for the fiscal year ended June 30, 2013, we conducted certain procedures at the Department of Children and Family Services (department) for the period from July 1, 2012, through June 30, 2013.

- Our auditors obtained and documented an understanding of the department's operations and system of internal controls, including controls over major federal award programs administered by the department, through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to the department.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the department's annual fiscal reports and/or system-generated reports and obtained explanations from management for any significant variances. We also analyzed Supplemental Nutrition Assistance Program (SNAP) expenditures for the past five years.
- Our auditors reviewed the status of the findings identified in the prior year management letter dated March 6, 2013. All three prior year findings are repeated, in part, in the current year management letter, although the specific facts and circumstances have changed from the prior year.
- Our auditors considered internal control over financial reporting and examined evidence supporting the department's note disclosures for SNAP benefits and the Schedule of Expenditures of Federal Awards. We also tested the department's compliance with laws and regulations that could have a direct and material effect on the State of Louisiana's financial statements, as part of our audit of the state's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2013, in accordance with *Government Auditing Standards*.

- Our auditors performed internal control and compliance testing in accordance with *Government Auditing Standards* and Office of Management and Budget (OMB) Circular A-133 on the following federal programs for the fiscal year ended June 30, 2013, as part of the Single Audit of the State of Louisiana:
 - SNAP Cluster (CFDA 10.551, 10.561)
 - Temporary Assistance to Needy Families (TANF) Cluster (CFDA 93.558, 93.714, 93.716)
 - Child Care Development Fund (CCDF) Cluster (CFDA 93.575, 93.596)
 - Child Support Enforcement (CSE) Program (CFDA 93.563)
 - Foster Care - Title IV-E (CFDA 93.658)
 - Social Services Block Grant (CFDA 93.667)

The Annual Fiscal Reports of the department were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. The department's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the application of the procedures referred to previously, we have included all significant findings in this letter for management's consideration. These findings will also be included in the State of Louisiana's Single Audit Report for the year ended June 30, 2013.

Fraudulent Billings by Daycare Owner

The department's Fraud and Recovery Unit (FRU) identified fraudulent billings of \$71,660 submitted by the owner of a daycare receiving funding from the federal Child Care Assistance Program between April 2007 and September 2009. The owner pled guilty to one count of false claims, was sentenced to five years of probation, was assessed a fine of \$1,000, and was required to make full restitution. Restitution of \$1,500 was recouped by the department by June 30, 2013. Management should continue to investigate improper provider billing and emphasize the criminal consequences of such activities. Management concurred with the finding and recommendations and outlined a plan of corrective action (see Appendix A, pages 1-2).

Inaccurate Federal Program Billing

The department did not properly bill its indirect costs to three federal programs, resulting in overbilling one program by \$45,303 and underbilling two other federal programs by the same amount as follows:

- CCDF - \$45,303 overbilled
- SNAP - \$14,389 underbilled
- CSE - \$30,914 underbilled

The billing error occurred because the department inadvertently allocated case review costs to the CCDF program rather than to the other two programs. The department should adjust future reimbursements to correct the error and should better monitor its allocation of indirect costs in the future. Management concurred with the finding and recommendations and outlined a plan of corrective action (see Appendix A, page 3).

Improper Employee Activity in Federal Programs

The department's FRU identified improper activity by three employees who received benefits under SNAP and Disaster SNAP. The employees, who are no longer employed by the department, were cited for Intentional Program Violations as follows:

- One employee did not report department employment during the re-determination review for SNAP benefits and improperly received \$2,109 in benefits.
- One employee did not accurately report household income on the Disaster SNAP application and improperly received \$793 in benefits.
- One employee did not report department employment on the Disaster SNAP application and improperly received \$200 in benefits.

While the employees' actions resulted in noncompliance with federal award requirements, all ordered restitutions have been properly reported to the U.S. Department of Agriculture. Amounts not recouped by the department as of June 30, 2013, totaled \$2,710 and represent questioned costs. Management should continue to investigate improper employee activities and to emphasize the criminal consequences of such activities. Management concurred with the finding and recommendations and outlined a plan of corrective action (see Appendix A, page 4).

Noncompliance with TANF Eligibility Requirements

The department did not have complete eligibility and related documentation for clients receiving benefits under the federal TANF program cluster, resulting in known questioned costs of \$8,036 for which the state may be liable. A review of 43 client files revealed that the department did not comply with federal documentation requirements as follows:

- Four files did not contain the "Notice of Cooperation with Child Support Enforcement and Agreement to Relinquish Child Support Payments" form.

- One file did not contain a clearance summary sheet or other indication that income was verified.
- One file did not have evidence that the client participated in required work activities.

These exceptions increase the risk that clients may receive benefits to which they are not entitled and could result in the department having to repay the funds to the federal grantor. Because of the exceptions noted in a program that disbursed \$148 million during fiscal year 2013, we recommend that the department perform a comprehensive review of existing records and perform periodic checks of the completeness of records going forward to ensure compliance with federal documentation requirements. Management concurred with the finding and recommendations and outlined a plan of corrective action (see Appendix A, pages 5-6).

Control Weakness over TANF Work Verification Plan

For the second consecutive year, the department did not maintain and verify all documentation required under the federal TANF program cluster, potentially subjecting the department to financial penalties from the federal government. The federal grantor could assess the state penalties totaling not less than 1% and not more than 5% of the \$113 million adjusted grant award based on the exceptions noted below; however, the likelihood of such an assessment is unknown.

Our review of 25 “work eligible” client files revealed that seven (28%) of the files did not contain documentation or verification of the clients’ work activity that was entered into the department’s job tracking system, as required by federal regulations. For one (4%) additional sample item, there was no documentation of work activity in the client file or in the job tracking system.

We recommend that the department perform a comprehensive review of existing records and perform periodic checks of the completeness of records going forward to ensure compliance with federal documentation requirements. Management concurred with the finding and recommendations and outlined a plan of corrective action (see Appendix A, pages 7-8).

Inadequate Controls over Foster Care Program

The department did not have adequate controls over the federal Foster Care program, resulting in the following issues:

- The department overpaid the state Office of Juvenile Justice (OJJ) by \$37,323 as of June 30, 2013, as a result of using the wrong federal reimbursement percentage. Although the department subsequently attempted to correct the overpayment, the net impact was a \$7,528 overpayment as of August 2, 2013.

- The department misclassified Foster Care program expenditures by approximately \$2 million on its quarterly reports, as a result of not separately identifying administrative costs in the department's accounting system. No funds were misused or misspent, and as a result, no funding is owed by the department for this error.
- The department did not identify cost reimbursement errors relating to OJJ contract payments under the Foster Care program. The specific issues and questioned costs will be disclosed in a separate OJJ procedural report issued by the Legislative Auditor.

The department should recoup the net \$7,528 overpayment from OJJ and should make appropriate corrections on future quarterly reports for the administrative cost errors. Going forward, the department should verify the current reimbursement rate before drawing federal funds and make appropriate corrections to its accounting system to ensure accurate federal reporting. The department should also modify its reimbursement procedures to address those deficiencies noted in the Legislative Auditor report on OJJ. Management concurred with the finding and recommendations and outlined a plan of corrective action (see Appendix A, pages 9-10).

The recommendations in this letter represent, in our judgment, those most likely to bring about beneficial improvements to the operations of the department. The nature of the recommendations, their implementation costs, and their potential impact on the operations of the department should be considered in reaching decisions on courses of action. The findings relating to the department's compliance with applicable laws and regulations should be addressed immediately by management.

The purpose of this letter is solely to describe the scope of our work at the department and not to provide an opinion on the effectiveness of the department's internal control over financial reporting or on compliance. Accordingly, this letter is not intended to be and should not be used for any other purpose. Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

AD:BDC:THC:ch

DCFS 2013

APPENDIX A

Management's Corrective Action Plans and Responses to the Findings and Recommendations



Undersecretary
Division of Management & Finance
627 North 4th Street
Baton Rouge, LA 70802

(O) 225.342.0805
(F) 225.342.8636
www.dcfsls.gov

Bobby Jindal, Governor
Suzy Sonnier, Secretary

October 18, 2013

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alanna Davis, CPA, Audit Manager

RE: Fraudulent Billings by Daycare Owner

Dear Mr. Purpera:

The following is submitted in response to your request dated September 30, 2013 in reference to the aforementioned Audit Finding. We concur with the finding, the Department of Children and Family Services (DCFS), identified fraudulent billings by the daycare owner. Over-billing in the Child Care Assistance Program (CCAP) was identified by the Economic Stability Section and referred to Fraud and Recovery for investigation. During the investigation conducted by the Fraud and Recovery Unit and the U.S. Department of Health & Human Services - Office of Inspector General; invoices were identified that contained false information resulting in improper payment.

Given such, the following steps have been and/or will be taken:

- DCFS implemented the Tracking of Time Services (TOTS), automated child care time and attendance system for CCAP providers in August 2010. TOTS is an electronic system that provides accurate and timely capturing, tracking, and reporting of time and attendance data. This system promotes payment accuracy and reduces fraud and abuse. This system utilizes finger imaging and IVR (Interactive Voice Response) as a mechanism for capturing this data. With the implementation of TOTS, DCFS has improved its review and monitoring procedures to ensure CCAP provider payments are accurate and supported.
- DCFS Provider Directory Unit certifies child care provider CCAP eligibility and conducts 'midpoint' eligibility reviews. The Unit Supervisor also conducts routine review of provider eligibility cases to verify compliance.
- DCFS has created a monthly report matching provider and children in care of those providers. DCFS Operations – Field Staff are responsible for reviewing said report for policy violations, and making referrals to the provider directory unit for appropriate action. The unit will initiate recoupment and/or referral to FRU of confirmed overpayments.
- DCFS is currently implementing CAFÉ (Common Access Front End). CAFÉ is a web-based front end system that once fully implemented will interface with CCAP offering increased efficiency and accuracy.
- Fraud and Recovery Unit continues to pursue the recovery of the \$71,660, to date \$1,500 has been collected. The daycare owner was prosecuted and served time in prison for these activities.



Please advise in the event that additional clarification and/or information is required.

Sincerely,


Etta Harris
Undersecretary

cc: Suzy Sonnier, Secretary
Brent Villemarette, Deputy Secretary-Programs
Lisa Andry, Assistant Deputy Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations
Sandra Broussard, Assistant Deputy Secretary-Operations
Kaaren Hebert, Policy Advisor
Charlie Dirks, Executive Counsel
Trey Williams, Director, Bureau of Communications & Governmental Affairs
Del Augustus, Director, Bureau of Audit & Compliance Services/ DCFS Audit Liaison
Barbara Lively, CPA, LLA Auditor-In-Charge





Undersecretary
Division of Management & Finance
627 North 4th Street
Baton Rouge, LA 70802

(O) 225.342.0805
(F) 225.342.8636
www.dcfslouisiana.gov

Bobby Jindal, Governor
Suzy Sonnier, Secretary

October 18, 2013

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alanna Davis, CPA, Audit Manager

RE: Inaccurate Federal Program Billing

Dear Mr. Purpera:

The following is submitted in response to your request dated September 30, 2013 in reference to the aforementioned Audit Finding. We concur with the finding. While the total amount of the billing was accurate, an inadvertent administrative error in the classification of Program expenditure reporting resulted in over-billing of indirect cost to the Child Care and Development Fund and proportionally under billing to the Supplemental Nutrition Assistance Program and Child Support Enforcement Program.

Given such, the following steps have been and/or will be taken:

- DCFS Fiscal Services, Cost Allocation, and Division of Programs have coordinated to identify and confirm the appropriate indirect cost billing and applicable federal programs. The identified questioned costs of \$45,303 have been adjusted and appropriately allocated to the applicable federal programs.
- To eliminate risk associated with the inadvertent administrative error, future operations that require indirect allocation across multiple federal programs will be collectively reviewed by Fiscal Services, Cost Allocation, and Division of Programs to ensure the accurate implementation of monthly statistical reporting of indirect cost. This process will include enhanced review and approval of monthly data prior to finalizing the allocation of indirect cost.

Please advise in the event that additional clarification and/or information is required.

Sincerely,

Etta Harris
Undersecretary

cc: Suzy Sonnier, Secretary
Brent Villemarette, Deputy Secretary-Programs
Lisa Andry, Assistant Deputy Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations
Sandra Broussard, Assistant Deputy Secretary-Operations
Kaaren Hebert, Policy Advisor
Charlie Dirks, Executive Counsel
Trey Williams, Director, Bureau of Communications & Governmental Affairs
Del Augustus, Director, Bureau of Audit & Compliance Services/ DCFS Audit Liaison
Barbara Lively, CPA, LLA Auditor-In-Charge





Undersecretary
Division of Management & Finance
627 North 4th Street
Baton Rouge, LA 70802

(O) 225.342.0805
(F) 225.342.8636
www.dcfslouisiana.gov

Bobby Jindal, Governor
Suzy Sonnier, Secretary

November 27, 2013

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alanna Davis, CPA, Audit Manager

RE: Improper Employee Activity in Federal Programs

Dear Mr. Purpera:

The following is submitted in response to your request dated October 18, 2013 regarding the aforementioned Audit Finding. The Department of Children and Family Services (DCFS), Fraud and Recovery Unit initiated a review of all employees who received benefits under the Supplemental Nutrition Assistance Program (SNAP) and Disaster SNAP. This investigative review identified improper activity by three employees. The results of the DCFS investigation were reported to the U.S. Department of Agriculture and the Legislative Auditor, thereby we concur with this finding. Each individual was cited by DCFS for Intentional Program Violations and is no longer employed by DCFS.

DCFS maintains a zero tolerance for fraud, waste, and abuse. The Department prioritizes the implementation of strong policies and protocols in order to prevent and detect any possible fraud associated with the programs administered by the Department.

Please advise in the event that additional clarification and/or information is required.

Sincerely,

Etta Harris
Undersecretary

cc: Suzy Sonnier, Secretary
Brent Villemarette, Deputy Secretary-Programs
Lisa Andry, Assistant Deputy Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations
Sandra Broussard, Assistant Deputy Secretary-Operations
Kaaren Hebert, Policy Advisor
Charlie Dirks, Executive Counsel
Trey Williams, Director, Bureau of Communications & Governmental Affairs
Del Augustus, Director, Bureau of Audit & Compliance Services/ DCFS Audit Liaison
Barbara Lively, CPA, LLA Auditor-In-Charge





Executive Division
627 North 4th Street
Post Office Box 3776
Baton Rouge, LA 70821

(O) 225.342.0286
(F) 225.342.8636
www.dcfsl.a.gov

Bobby Jindal, Governor
Suzy Sonnier, Secretary

October 25, 2013

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alanna Davis, CPA, Audit Manager

RE: Noncompliance with Temporary Assistance for Needy Families Eligibility Requirements

Dear Mr. Purpera:

The following is submitted in response to your request dated October 11, 2013 in reference to the aforementioned Audit Finding. We concur with the finding, the Department of Children and Family Services (DCFS), did not have complete eligibility and related documentation for identified clients receiving benefits under the federal Temporary Assistance for Needy Families (TANF) program cluster.

Given such, the following steps have been and/or will be taken:

- A corrective action memorandum, to address the deficiencies noted, will be drafted and disseminated to all DCFS Economic Stability (ES) workers. Said memorandum will specifically reiterate guidelines for client file review of eligibility determinations and documentation requirements thereof.
- DCFS ES Supervisors will review each client application, prior to disposition, to ensure verification of client approval and case record documentation are scanned to the DCFS Document Imaging solution.
- DCFS Regional Coordinators will conduct training with ES Supervisors, centered on Clearance Summary guidance. ES Supervisors will provide the same training to staff.
- DCFS Regional Consultants will continue to review client cases to ensure compliance with Clearance Summary guidance.
- DCFS is implementing a statewide Document Imaging solution. All case records and documentation will be scanned into an electronic case record and will be accessible by applicable DCFS staff. This technological enhancement will allow DCFS to transition from paper case records and documentation to a fully automated client file; strengthening DCFS governance.

Please advise in the event that additional clarification and/or information is required.

Sincerely,

Suzy Sonnier
Secretary



cc: Etta Harris, Undersecretary
Brent Villemarette, Deputy Secretary-Programs
Lisa Andry, Assistant Deputy Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations
Sandra Broussard, Assistant Deputy Secretary-Operations
Kaaren Hebert, Policy Advisor
Charlie Dirks, Executive Counsel
Trey Williams, Director, Bureau of Communications & Governmental Affairs
Del Augustus, Director, Bureau of Audit & Compliance Services/ DCFS Audit Liaison
Barbara Lively, CPA, LLA Auditor-In-Charge





Executive Division
627 North 4th Street
Post Office Box 3776
Baton Rouge, LA 70821

(O) 225.342.0286
(F) 225.342.8636
www.dcfsl.a.gov

Bobby Jindal, Governor
Suzy Sonnier, Secretary

October 25, 2013

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alanna Davis, CPA, Audit Manager

RE: Control Weakness over Temporary Assistance for Needy Families Work Verification Plan

Dear Mr. Purpera:

The following is submitted in response to your request dated October 11, 2013 in reference to the aforementioned Audit Finding. We concur with the finding, the Department of Children and Family Services (DCFS), did not maintain and verify all documentation required under the federal Temporary Assistance to Needy Family (TANF) program cluster for identified clients.

Given such, the following steps have been and/or will be taken:

- A corrective action memorandum, to address the deficiencies noted, has been disseminated to all DCFS Economic Stability (ES) workers. Said memorandum specifically reiterates guidelines for client file review of participation hours and Jobs Automated System (JAS) verification documentation. Moreover, the memorandum will address controls for tracking and retention of client files to ensure completeness of case record monitoring.
- DCFS ES Supervisors will utilize monthly internal reporting to ensure referral coding and program participation are accurately documented and entered in JAS.
- DCFS Regional Coordinators will continue to review client cases to ensure compliance with verification and documentation of work activity hours.
- DCFS is implementing a statewide Document Imaging solution. All case records and documentation will be scanned into an electronic case record and will be accessible by applicable DCFS staff. This technological enhancement will allow DCFS to transition from paper case records and documentation to a fully automated client file; strengthening DCFS governance.

Please advise in the event that additional clarification and/or information is required.

Sincerely,



Suzy Sonnier
Secretary



cc: Etta Harris, Undersecretary
Brent Villemarette, Deputy Secretary-Programs
Lisa Andry, Assistant Deputy Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations
Sandra Broussard, Assistant Deputy Secretary-Operations
Kaaren Hebert, Policy Advisor
Charlie Dirks, Executive Counsel
Trey Williams, Director, Bureau of Communications & Governmental Affairs
Del Augustus, Director, Bureau of Audit & Compliance Services/ DCF'S Audit Liaison
Barbara Lively, CPA, LLA Auditor-In-Charge





Undersecretary
Division of Management & Finance
627 North 4th Street
Baton Rouge, LA 70802

(O) 225.342.0805
(F) 225.342.8636
www.dcfslouisiana.gov

Bobby Jindal, Governor
Suzy Sonnier, Secretary

November 21, 2013

Daryl G. Purpera, CPA, CFE
Legislative Auditor
Office of the Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Attn: Alanna Davis, CPA, Audit Manager

RE: Inadequate Controls over Foster Care Program

Dear Mr. Purpera:

The following is submitted in response to your request dated November 4, 2013 in reference to the aforementioned audit finding. We concur with the finding.

Given such, the following steps have been and/or will be taken:

- The Department of Children and Family Services (DCFS) recouped \$37,323 from the LA Office of Juvenile Justice (OJJ) prior to the closure of the audit and the remaining \$7,528 prior to the end of the fiscal year, resolving the questioned costs. Under the contractual agreement between DCFS and the OJJ, maintenance payments are based on applicable Federal Medical Assistance Percentage (FMAP) rates. For the period audited, said payments did not take into consideration non-routine federal adjustments (i.e. Disaster/ARRA). DCFS contract oversight has been enhanced to confirm FMAP rates at each time of payment approval; rather than annually.
- Expenditures and federal shares were accurate, therefore no funds were misused or misspent; and as a result no funding is owed by the department. DCFS inadvertently misclassified foster care program expenditures as administrative cost on quarterly federal reporting. This reporting error resulted in reporting of maintenance assistance payments and administrative costs in the wrong categories. DCFS Fiscal Services has enhanced reporting oversight to include 'sub-object codes'; which uniquely identify expenditure classifications. The reporting process will include review and approval of all expenditure classifications. This reporting error has been amended on the September 30, 2013 quarterly federal report.
- Details of this finding have not been provided to DCFS. It is the understanding of DCFS that this information may be detailed in a separate report issued by the LA Legislative Auditor's Office to OJJ. Once additional information is available, DCFS will take appropriate action.

Please advise in the event that additional clarification and/or information is required.

Sincerely,

Etta Harris
Undersecretary



cc: Suzy Sonnier, Secretary
Brent Villemarette, Deputy Secretary-Programs
Lisa Andry, Assistant Deputy Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations
Sandra Broussard, Assistant Deputy Secretary-Operations
Kaaren Hebert, Policy Advisor
Charlie Dirks, Executive Counsel
Trey Williams, Director, Bureau of Communications & Governmental Affairs
Del Augustus, Director, Bureau of Audit & Compliance Services/ DCFS Audit Liaison
Barbara Lively, CPA, LLA Auditor-In-Charge

