

**Audit Results From
CAFR and Single Audit Procedures**

Department of Human Services

**For the Year Ended
June 30, 2006**

**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY**

**Department of Audit
Division of State Audit**

Arthur A. Hayes, Jr., CPA, JD, CFE
Director

Kandi Thomas, CPA, CFE
Assistant Director

Scarlet Z. Sneed, CPA, CFE
Audit Manager

Aaron Jewell, CPA, CFE
In-Charge Auditor

Bridget Carver, CFE
LaShanda Mott, CFE
Tabitha Peden, CFE
Chad Sit
Emily Uptain
Chelon Wilson
Staff Auditors

Amy Brack
Editor

Comptroller of the Treasury, Division of State Audit
1500 James K. Polk Building, Nashville, TN 37243-0264
(615) 401-7897

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**Department of Human Services
For the Year Ended June 30, 2006**

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**Department of Human Services
For the Year Ended June 30, 2006**

EXECUTIVE SUMMARY

Findings

- FINDING 1** As noted in the prior audit, the Division of Rehabilitation Services has not always documented its compliance with the 60-day requirement to obtain client agreement to further extend the period for eligibility decisions and, as a result, has not complied with federal regulations. In 6 of 16 client case files tested (38%) with eligibility determinations made prior to corrective action and in 8 of 51 client files tested (16%) with eligibility determinations made after corrective action, the counselor had not notified the client within 60 days of application for vocational rehabilitation services that eligibility could not be determined and the counselor had not requested a specific extension of time. This was a finding in the prior audit (page 7).
- FINDING 2** The Department of Human Services did not deny Temporary Assistance for Needy Families for participants who failed to cooperate with child support requirements and the department was notified by the federal government that it was subject to a \$1,247,701 penalty for past failure to comply with applicable requirements. For 62 alerts, representing 50 recipient cases, we found that staff did not deny benefits for 21 of the alerts tested representing 17 recipient cases, nor did staff document a good cause reason for continuing the assistance. This was a finding in the prior five audits (page 10).
- FINDING 3** The Department of Human Services did not comply with child support enforcement regulations, increasing the risk that caretakers and dependent children may not receive needed financial support. During the current audit we reviewed 60 child support cases and found that for 9 of the cases, the department's contractors did not perform support obligation services timely, resulting in support orders not being established and service of process not being provided within the required time frame. This was a finding in the prior two audits (page 12).
- FINDING 4** The Department of Human Services did not ensure that a required audit was performed timely and as a result has not mitigated the risk that funds spent by a subrecipient were for unallowable costs. As of the end of fieldwork, the Director of Internal Audit had not obtained a copy of the audit report for Whitehaven Southwest Mental Health Center, Incorporated (page 15).

FINDING 5 The Department of Human Services did not issue a management decision on audit findings and did not ensure that timely corrective actions were made, increasing the risk that program noncompliance by subrecipients could continue for an extended period of time before detection. Our testwork found that DHS did not adequately follow up with 4 of the 19 LIHEAP subrecipients (21%) regarding findings reported by either the Office of Program Review or by an Independent Auditor in a timely manner. As a result, the department did not receive corrective action plans from subrecipients timely. DHS also did not issue a management decision for one subrecipient (page 17).

FINDING 6 The department did not mitigate the risk of charging unnecessary costs associated with unused telephone lines to federal grants, resulting in federal questioned costs of over \$4,200. We found that for 18 of 25 telephone lines tested (72%), there was no evidence the department was currently using the phone line. Upon reviewing an internal audit report, we noted an additional 42 phone lines for which the Hamilton County staff had not made any outgoing long-distance calls. We asked the Director of Office Services to follow up on these 42, and as a result of this follow-up, the Director requested F&A to terminate 41 of those lines because they were not used; the remaining line was in use (page 19).

This report addresses reportable conditions in internal control and noncompliance issues found at the Department of Human Services during our annual audit of the state's financial statements and major federal programs. For the complete results of our audit of Tennessee, please see the State of Tennessee *Comprehensive Annual Financial Report* for the year ended June 30, 2006, and the State of Tennessee *Single Audit Report* for the year ended June 30, 2006. The scope of our audit procedures at the Department of Human Services was limited. During the audit for the year ended June 30, 2006, our work at the Department of Human Services focused on five major federal programs: the Food Stamp Cluster (Food Stamps and State Administrative Matching Grants for Food Stamp Program), Rehabilitation Services-Vocational Rehabilitation Grants to States, Temporary Assistance for Needy Families, Child Support Enforcement, and the Low-Income Home Energy Assistance Program. We audited these federally funded programs to determine whether the department complied with certain federal requirements and whether the department had an adequate system of internal control over the programs to ensure compliance. Management's response is included following each finding.



STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
State Capitol
Nashville, Tennessee 37243-0260
(615) 741-2501

John G. Morgan
Comptroller

May 17, 2007

The Honorable Phil Bredesen, Governor
and
Members of the General Assembly
State Capitol
Nashville, Tennessee 37243

and
The Honorable Virginia T. Lodge, Commissioner
Department of Human Services
Citizens Plaza Building
400 Deaderick Street
Nashville, Tennessee 37248

Ladies and Gentlemen:

Transmitted herewith are the results of certain limited procedures performed at the Department of Human Services as a part of our audit of the *Comprehensive Annual Financial Report* of the State of Tennessee for the year ended June 30, 2006, and our audit of compliance with the requirements described in the U.S. Office of Management and Budget Circular A-133 Compliance Supplement.

Our review of management's controls and compliance with laws, regulations, and the provisions of contracts and grants resulted in certain findings which are detailed in the Findings and Recommendations section.

Sincerely,

John G. Morgan
Comptroller of the Treasury

JGM/to
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STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DEPARTMENT OF AUDIT
DIVISION OF STATE AUDIT

SUITE 1500
JAMES K. POLK STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37243-0264
PHONE (615) 401-7897
FAX (615) 532-2765

December 21, 2006

The Honorable John G. Morgan
Comptroller of the Treasury
State Capitol
Nashville, Tennessee 37243

Dear Mr. Morgan:

We have performed certain audit procedures at the Department of Human Services as part of our audit of the financial statements of the State of Tennessee as of and for the year ended June 30, 2006. Our objective was to obtain reasonable assurance about whether the State of Tennessee's financial statements were free of material misstatement. We emphasize that this has not been a comprehensive audit of the Department of Human Services.

We also have audited certain federal financial assistance programs as part of our audit of the state's compliance with the requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement. The following table identifies the State of Tennessee's major federal programs administered by the Department of Human Services. We performed certain audit procedures on these programs as part of our objective to obtain reasonable assurance about whether the State of Tennessee complied with the types of requirements that are applicable to each of its major federal programs.

**Major Federal Programs Administered by the
Department of Human Services
For the Year Ended June 30, 2006
(in thousands)**

<u>CFDA Number</u>	<u>Program Name</u>	<u>Federal Disbursements</u>
10.551	Food Stamps	\$973,154
10.561	State Administrative Matching Grants for Food Stamp Program	\$38,698
84.126	Rehabilitation Services-Vocational Rehabilitation Grants to States	\$55,265
93.558	Temporary Assistance for Needy Families	\$126,437
93.563	Child Support Enforcement	\$54,423
93.568	Low-Income Home Energy Assistance	\$30,171

Source: State of Tennessee's Schedule of Expenditures of Federal Awards for the year ended June 30, 2006.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We have issued an unqualified opinion, dated December 21, 2006, on the State of Tennessee's financial statements for the year ended June 30, 2006. We will issue, at a later date, the State of Tennessee *Single Audit Report* for the same period. In accordance with *Government Auditing Standards*, we will report on our consideration of the State of Tennessee's internal control over financial reporting and our tests of its compliance with certain laws, regulations, and provisions of contracts and grants in the *Single Audit Report*. That report will also contain our report on the State of Tennessee's compliance with requirements applicable to each major federal program and internal control over compliance in accordance with OMB Circular A-133.

The Honorable John G. Morgan
December 21, 2006
Page Three

As a result of our procedures, we identified certain internal control and compliance issues related to the major federal programs at the Department of Human Services. Those issues, along with management's response, are described immediately following this letter. We have reported other less significant matters involving the department's internal control and instances of noncompliance to the Department of Human Services' management in a separate letter.

This report is intended solely for the information and use of the General Assembly of the State of Tennessee and management, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record.

Sincerely,

A handwritten signature in black ink that reads "Arthur A. Hayes, Jr." The signature is written in a cursive style with a large initial "A" and a distinct "Jr." at the end.

Arthur A. Hayes, Jr., CPA
Director

FINDINGS AND RECOMMENDATIONS

- 1. For the second year, the Division of Rehabilitation Services has not always documented its compliance with the 60-day requirement to obtain client agreement to further delays in eligibility decisions and, as a result, has not complied with federal regulations**

Finding

As noted in the prior audit, the Division of Rehabilitation Services has not always documented its compliance with federal regulations governing client eligibility for Vocational Rehabilitation Services. Vocational Rehabilitation Services include physical and mental restoration as well as job readiness training. When the division's eligibility counselors are unable to make an eligibility determination within 60 days as required by federal regulations, the federal regulations and departmental policy require the division's eligibility counselors to notify the client to obtain the client's agreement to extend the time for making the eligibility decision.

Management concurred with the prior year audit finding and stated that on September 7, 2005, they implemented a corrective action plan that had been approved by the {federal} Rehabilitation Services Administration (RSA). This corrective action plan, which was the result of a similar finding cited by the RSA in its report dated July 24, 2005, included corrective actions such as: in-service training for counselors; obtaining input from field staff on strategies to increase compliance; increased supervisory review for the 60-day requirement; and on-going assessments by quality assurance staff to assess compliance. The Director of the Division of Vocational Rehabilitation stated that in some offices, a specific person had been designated to monitor compliance with the 60-day client eligibility determination requirement and staff training was conducted at staff meetings. However, the director also cited high staff turnover as a primary reason for continued noncompliance.

Our current testwork included a review of 67 client case files. Of the 67 client case files tested, staff had performed the eligibility determinations for 16 client case files prior to the implementation of the corrective action plan. For the remaining 51 client case files tested, staff performed eligibility determinations after the correction action plan was implemented. The results of our testwork were as follows:

Eligibility Determinations Made Before Corrective Action

- In 6 of 16 client case files tested (38%), the counselor had not notified the client that eligibility could not be determined within 60 days of application for vocational rehabilitation services and the counselor had not requested a specific extension of time. In one of the 16 client files, the counselor requested an extension; however, there was no evidence that the counselor and the client agreed to the specific extension of time.

Eligibility Determinations Made After Corrective Action

- In 8 of 51 client files tested (16%), the counselor had not notified the client that eligibility could not be determined within 60 days of application for vocational rehabilitation services and the counselor had not requested a specific extension of time. In one of the 51 client files, the counselor requested an extension; however, there was no evidence that the counselor and the client agreed to the specific extension of time.

The *Code of Federal Regulations*, Title 34, Part 361, Section 41(b)(1), states:

Once an individual has submitted an application for vocational rehabilitation services . . . an eligibility determination must be made within 60 days, unless—(i) Exceptional and unforeseen circumstances beyond the control of the designated State unit preclude making an eligibility determination within 60 days and the designated State unit and the individual agree to a specific extension of time; or (ii) An exploration of the individual’s abilities, capabilities, and capacity to perform in work situations is carried out . . .

The department’s *Vocational Rehabilitation Program Manual* states:

If an eligibility decision cannot be made within 60 days, the counselor must notify the client of exceptional and unforeseen circumstances and request agreement to extend the time for making the eligibility decision.

When the Division of Rehabilitation Services counselor is unable to meet the 60-day federal eligibility determination requirement, does not notify the client to obtain an agreement to extend the determination period, and/or does not document the counselor/client agreement of an extension, the division has failed to comply with federal regulations. Also, as a result of delays in eligibility determination, clients may be delayed in receiving needed rehabilitation services.

Recommendation

The Director of the Division of Vocational Rehabilitation should ensure that Vocational Rehabilitation personnel improve their efforts to complete the vocational rehabilitation eligibility determination within the 60-day timeline. When the determination cannot be made within this time period due to circumstances outlined in the *Code of Federal Regulations*, the Director should take steps to better ensure that all counselors notify the client that eligibility could not be determined within 60 days of application for vocational rehabilitation services and request an extension of time. The Director of the Division of Vocational Rehabilitation should also ensure that counselors document the counselor/client agreements when extending the eligibility determination period.

Also, management should ensure that other risks are adequately identified and assessed in management’s documented risk assessment activities. Management should identify specific staff

to be responsible for the design and implementation of internal controls to adequately mitigate those risks and to prevent and detect exceptions timely. Management should also identify staff to be responsible for ongoing monitoring for compliance with all requirements and taking prompt action should exceptions occur. All controls and control activities, including monitoring, should be adequately documented.

Management's Comment

We concur. The Division began implementation of a corrective action plan in regards to compliance with the 60 Day Eligibility rule in September, 2005. The nature of non-compliance with this rule is that non-compliance cannot be "corrected" once it has occurred. As a result, true improvement can only be evaluated by looking at application dates after the September, 2005 time period. The finding itself notes a dramatic reduction in non-compliance % in comparing those cases with applications prior to October 1, 2005 to those after that date, from 38% to 16% respectively.

The Division has made tremendous improvement in its compliance with this issue and is continuing to focus on maintaining our improved performance via ongoing training, monitoring, reporting, and discipline when appropriate. Relative to risk assessment of this activity, it is an issue of counselor accountability for program compliance and quality services. The Division has just completed training with its supervisory staff relative to communication and accountability relative to client service delivery. Reviews by supervisors and quality assurance staff will continue, but the emphasis is on personal accountability, responsibility and discipline at the appropriate level(s) for non-compliance issues.

The Division's supervisory staff are being charged with increased involvement in the review of eligibility determinations, specifically the 60-day requirement and the requirement that the individual must agree to a specific extension of time beyond the 60 days to determine eligibility and with taking appropriate disciplinary actions when non-compliance issues are detected.

The Division's Quality Assurance staff will continue to conduct on-going assessments of eligibility determinations, specifically the 60-day requirement and the requirement that the individual must agree to a specific extension of time beyond the 60 days to determine eligibility to assess compliance.

The Division's information management system (TRACTS) has been structured to provide VR counselors with a listing (master list) of all applicant service records (status 02) with a column reflecting the "number of days in status." This information is retrievable by VR counselors on-line and is current on a daily basis.

Management has always been concerned with monitoring, identifying, assessing and mitigating risk. We continually check and refine our program controls to address areas of potential risk. Further, management has undertaken a Department-wide risk assessment to reevaluate all areas of the Department's risk.

2. **For the sixth consecutive year, the Department of Human Services did not deny Temporary Assistance for Needy Families for participants who failed to cooperate with child support requirements and the department was notified by the federal government that it was subject to a \$1,247,701 penalty for past failure to comply with applicable requirements**

Finding

As noted in the five prior audit reports, the department did not comply with federal regulations which require the department to deny or reduce Temporary Assistance for Needy Families (TANF) benefits when recipients fail to cooperate with the federal child support requirements. Temporary Assistance for Needy Families is a federal program established for the purpose of providing time-limited assistance to needy families with children. The Department of Human Services administers the TANF program in Tennessee under the name Families First. One of the important features of this program is the requirement that the head of the household must cooperate with child support enforcement efforts. For those recipients who do not cooperate, federal regulations specify that the department must deny or reduce recipients TANF benefits.

Management concurred with the prior year finding and stated that “the Department will specialize, within the Family Assistance call center, the function of monitoring and processing child support alerts which will include taking all appropriate case actions.”

During the audit period, we noted that management had developed training to assist the department in the transition of moving the responsibility for resolving all Child Support “non-cooperation” alerts from Families First caseworkers to the Family Assistance Service Center. This transition was completed on July 1, 2006. In December 2006, management stated that the number of sanctions for non-cooperation had increased significantly since the Family Assistance Service Center has assumed the duties of resolving alerts. Management’s comments to the prior findings can be found in the appendix on page 24.

According to the *Families First Policy Handbook*, “Failure to cooperate with any of the child support requirements, without good cause, will result in a sanction of ineligibility for the entire AG [assistance group].” The *Code of Federal Regulations*, Title 45, Section 264.30(c)(1), requires recipients of TANF benefits who do not cooperate with child support authorities to be sanctioned by “(1) Deducting from the assistance that would otherwise be provided to the family of the individual an amount equal to not less than 25 percent of the amount of such assistance; or (2) Denying the family any assistance under the program.” The State of Tennessee has chosen to deny the family any assistance under the program. In addition, the *Code of Federal Regulations*, Title 45, Section 264.31(a)(3), explains that the state may be penalized up to 5% of the State Family Assistance Grant if it does not comply with this child support cooperation requirement. Based on the current year’s testwork results, the department has not mitigated this risk. Also, in a letter dated October 24, 2006, from the United States Department of Health and Human Services (HHS) to the Commissioner of Tennessee Department of Human Services (DHS) regarding the Single Audit for the State of Tennessee for year ended June 30, 2005, HHS stated:

. . . Since Tennessee failed to properly enforce sanctions against recipients who failed to comply with paternity establishment and child support enforcement requirements . . . during the period of July 1, 2004 through June 30, 2005, it is subject to a penalty of \$1,247,701. . . .

The response from DHS to HHS dated December 20, 2006, included a corrective action plan, new procedures for resolving alerts, training materials for the new procedures, and a certification by the Governor that the state is committed to resolving this issue. The cover letter stated that these items were submitted for “review and approval, in lieu of the financial penalty noted in your letter.”

During the fiscal year ended June 30, 2006, the Tennessee Child Support Enforcement System (TCSES) issued 35,863 child support “non-cooperation” alerts to the Automated Client Certification and Eligibility Network of Tennessee (ACCENT). We tested a sample of 152 alerts, representing 120 cases, to determine if departmental staff in fact denied TANF assistance, or documented good cause for not denying benefits, when the recipient continued not to cooperate with the department’s child support enforcement efforts. Of these 152 alerts (120 cases), departmental staff should have denied or obtained and documented good cause reason for non-cooperation for 62 alerts, representing 50 recipient cases. However, because staff did not follow established policies and procedures for those who were determined to be non-cooperative, we found that staff did not deny benefits for 21 of the alerts tested representing 17 recipient cases, nor did staff document a good cause reason for continuing the assistance. The amount paid for these 17 cases (21 alerts) was \$8,614.16. The *Families First Policy Handbook* requires that “. . . documentation about exemptions, good cause determinations and procedures, sanction decisions and any other pertinent information about the child support requirements must be documented on the ACCENT. . . running record comments screen.”

The department’s failure to properly apply the prescribed penalty for non-cooperation is a violation of federal program requirements and has resulted in potential federal penalties by the federal government of \$1,247,701. Also, when child support “non-cooperation” alerts are not included in ACCENT, departmental policy is violated and actions regarding the case could be delayed.

Recommendation

The Director of the Family Assistance Service Center should ensure that staff continues to resolve the “non-cooperation” alerts. Alerts should be reviewed and acted upon in a timely manner. Where applicable, benefits should be appropriately denied. When benefits should not be denied, good cause reasons should be documented. The Director of Families First should continue to evaluate the effectiveness of the Family Assistance Service Center’s activities and make any necessary corrective actions to ensure that responsible staff performs in a way so that compliance in this area is at an acceptable level.

Management should ensure that other noted in this finding are adequately identified and assessed in their documented risk assessment activities. Management should identify specific

staff to be responsible for the design and implementation of internal controls to adequately mitigate those risks and to prevent and detect exceptions timely. Management should also identify staff to be responsible for ongoing monitoring for compliance with all requirements and management should take prompt action should exceptions occur. All controls and control activities, including monitoring, should be adequately documented.

Management's Comment

We concur. During the 2006 fiscal year we continued implementation of the corrective compliance plan approved by HHS. Recognizing that additional improvement was necessary, effective July 1, 2006 fifteen full time staff and five back-up staff within the Family Assistance Service Center (FASC) assumed responsibility for resolving all Child Support non-cooperation alerts for TANF cases. These DHS employees are dedicated specifically to this task, systematically reviewing each non-cooperation situation and applying policy accordingly. A snapshot review of the corrective compliance plan revealed that in the first quarter of Fiscal Year 2007, 657 cases had been closed for non-cooperation. This compares to 657 for the entire 2006 Fiscal Year.

Management has always been concerned with monitoring, identifying, assessing and mitigating risk. We continually check and refine our program controls to address areas of potential risk. Specifically with regard to this finding, we revised our corrective compliance plan and the department has been notified that our corrective compliance plan submitted December 20th has been accepted by HHS. Further, management has undertaken a department-wide risk assessment to reevaluate all areas of the department's risk.

3. For the third year, the Department of Human Services did not comply with child support enforcement regulations, increasing the risk that caretakers and dependent children may not receive needed financial support

Finding

As noted in the prior two audits, management of the Department of Human Services did not comply with federal child support enforcement regulations associated with the establishment of support obligations. Specifically, the department's contractors did not provide support obligation services within the required 90 day time frame.

Under Title IV-D of the Social Security Act, DHS is the state's designated Child Support Title IV-D agency. It is the department's responsibility to: (1) enforce support obligations owed by non-custodial parents, (2) locate absent parents, (3) establish paternity, and (4) obtain child and spousal support for the Child Support Enforcement program. To accomplish these objectives, the department contracts with the Tennessee District Attorneys General Conference and other independent contractors for the day-to-day responsibilities of child support enforcement.

In response to the prior finding, management concurred and stated:

As evidenced by our improvement over last year's audit, we will continue to stress and reinforce the importance of completing service of process and providing the needed service within the required time frame at the quarterly Child Support Administrator's meeting. Also, service of process time frames and providing the required service will continue to be stressed during the local office Technical Assistance Reviews by State Office Child Support staff. In addition to these ongoing measures, a memorandum will be issued to field staff emphasizing the importance of timely service of process and providing needed services.

We verified that management implemented the actions noted in its prior comment to stress and reinforce its expectation of compliance with federal requirements; however, our current audit testwork revealed continuing noncompliance. Management's comments to the prior finding reported for the year ended June 30, 2004, can be found in the appendix to this report on page 27.

The *Code of Federal Regulations*, Title 45, Part 303, Section 4(d), states, "Within 90 calendar days of locating the alleged father or noncustodial parent, regardless of whether paternity has been established, establish an order for support or complete service of process necessary to commence proceedings to establish a support order . . . (or document unsuccessful attempts to serve process . . .)." During the current audit we reviewed 60 child support cases and found that for nine of the cases, the department's contractors did not perform support obligation services timely resulting in support orders not being established and service of process not being provided within the required time frame. The following problems were noted:

- For two cases, the department's contractor did not perform support obligation services; and as a result, a support order was not established nor was legal notice served on the noncustodial parent as of November 30, 2006. Our review disclosed that the department had an address on file for the noncustodial parents when the cases were opened on December 16, 2005, and January 18, 2006.
- For four cases, the department's contractor did not perform support obligation services timely; and as a result, a support order was not established and the notice of legal action was not served on the noncustodial parent within the required 90 days as of November 30, 2006. The notice of legal action in these four cases was served from 108 to 236 days after the noncustodial parent was located.
- For three cases, the department's contractor did not perform support obligation services timely; and as a result, a support order was not established and no attempt was made to serve notice of legal action to the noncustodial parent as of November 30, 2006. We found that the department did have an address on file for the noncustodial parent when one of the three cases was reopened on December 29, 2005. In the other two cases, the noncustodial parent was located on September 27, 2005, and January 11, 2006.

When support obligation services are not provided within the required federal time frame, there is an increased risk that caretakers and dependent children may be deprived on needed financial support. Furthermore, the state and federal government may not be reimbursed by responsible parties for benefits provided to Temporary Assistance for Needy Families and foster care recipients.

Recommendation

The Assistant Commissioner of Child Support should ensure that child support obligation services are provided within 90 days of locating the noncustodial parent. Successful and unsuccessful attempts to serve process should also be documented properly and timely in the Tennessee Child Support Enforcement System by the contractor. Also, the system should provide a mechanism for alerting program coordinators of excessive delays and these communications should be documented. The Assistant Commissioner of Child Support should ensure that controls are in place to react timely to such alerts.

Management should ensure that other risks are adequately identified and assessed in management's documented risk assessment activities. Management should identify specific staff to be responsible for the design and implementation of internal controls to adequately mitigate those risks and to prevent and detect exceptions timely. Management should also identify staff to be responsible for ongoing monitoring for compliance with all requirements and management should take prompt action should exceptions occur. All controls and control activities, including monitoring, should be adequately documented.

Management's Comment

We concur. The corrective action measures that the department has taken to ensure timely service of process and the timely establishment of support orders have been effective even though not achieving 100% accuracy. The department will continue to reinforce time frame requirements at the quarterly child support administrators' meetings; during local office technical assistance reviews; through information memorandums; and through field clearances. Information Memorandum CS-07-01, issued January 10, 2007, "Audit Finding Regarding Timely Providing Support Obligation Services," was issued in response to this finding.

Management has always been concerned with monitoring, identifying, assessing and mitigating risk. We continually check and refine our program controls to address areas of potential risk. Further, management has undertaken a department-wide risk assessment to reevaluate all areas of the department's risk.

The Tennessee Child Support Enforcement System (TCSES) supports the "service of process" and "support order establishment" functions by providing workers an alert through the "morning mail" function when a non-custodial parent is located. The alert remains open until the worker resolves the alert. If the message is not resolved it stays visible to the worker whenever morning mail messages are viewed. The worker's supervisor has the capability and responsibility

to review workers' morning mail messages through TCSES to monitor actions that are in jeopardy of becoming overdue or that are overdue. The TCSES "morning mail" functionality will be analyzed to ensure that mail messages are being generated in the appropriate scenarios.

The Child Support Field Area Program Coordinators have the responsibility for ongoing monitoring of local contract child support offices to ensure contract compliance. They accomplish this through reviewing cases and office procedures during frequent on-site visits, off-site case reviews and during the technical assistance reviews. When deficiencies are noted, management staff is alerted and the local child support offices correct the deficiencies in accordance with contract requirements.

Monthly management reports are being phased-in to assist local staff to be proactive in completing case establishment activities. Two reports were made available to staff January 26, 2007. One report identifies all cases that need establishment. The other report identifies cases that need establishment where the non-custodial parent has been located. Another report is scheduled to be phased-in in October 2007. The report will include the number of mail messages completed by User ID# and the number of Legal Actions set by the worker within a particular month. This report will further assist supervisors to monitor and correct any deficiencies found.

4. The Department of Human Services did not ensure that a required audit was performed timely and as a result has not mitigated the risk that funds spent by a subrecipient were for unallowable costs

Finding

The Director of Internal Audit did not ensure that a Temporary Assistance for Needy Families (TANF) subrecipient received the required audit. We tested nine subrecipients and found that for the year ended June 30, 2005, the department paid over \$1.1 million in TANF funding to Whitehaven Southwest Mental Health Center, Incorporated. For federal fiscal year ended September 30, 2005, the department reported on the ACF - 196, a TANF financial reporting form, that the department claimed over \$208 million in total expenditures for the TANF program.

According to the federal Office of Management and Budget Circular A-133, Compliance Supplement, Part 3, the department is responsible for:

. . . (1) Ensuring that subrecipients expending \$300,000 (\$500,000 for fiscal years ending after December 31, 2003 as provided in OMB Circular A-133, as revised) or more in Federal awards during the subrecipient's fiscal year have met the audit requirements of OMB Circular A-133 . . . and that the required audits are completed within 9 months of the end of the subrecipient's audit period. . . . In cases of continued inability or unwillingness of a subrecipient to have the required audits, the pass-through entity shall take appropriate action using sanctions.

To ensure compliance with the federal regulations, the Department of Human Services (DHS) Internal Audit section is responsible for tracking and receiving audit reports for those entities meeting the above guidelines. To determine the entities that should have received audits, the department uses a listing generated by the Division of Municipal Audit in the Office of the Comptroller of the Treasury, as well as information generated by the department's Fiscal Services staff. However, our testwork found that although the Division of Municipal Audit identified the Whitehaven Southwest Mental Health Center, Incorporated, as a subrecipient receiving more than \$500,000, and thus requiring an audit, the Internal Audit staff relied on information provided by a DHS Fiscal Director regarding the subrecipient's funding. In fact, the Fiscal Director incorrectly told the Internal Audit staff that this subrecipient had not received federal funding. Based on inquiries, we believe that the Fiscal Director provided incorrect information because this Fiscal Director was not responsible for this program. The Internal Audit staff made no further inquiry regarding this subrecipient until we discussed our testwork with the Director of Internal Audit. As of the end of fieldwork, the Director of Internal Audit had not obtained a copy of the audit report for Whitehaven Southwest Mental Health Center, Incorporated.

Failure to ensure that audits are completed timely increases the risk that funds provided to subrecipients could be used for unallowable costs and not be detected timely.

Recommendation

The Director of Internal Audit should ensure that subrecipients expending over \$500,000 as provided by OMB Circular A-133, have received the required audit within 9 months of the end of subrecipient's audit period. Also, the fiscal director who is primarily responsible for the federal programs should be correctly identified and consulted when determining the amount of funding a subrecipient received and deciding whether an audit report is required. Management should ensure that other risks are adequately identified and assessed in management's documented risk assessment activities. Management should identify specific staff to be responsible for the design and implementation of internal controls to adequately mitigate those risks and to prevent and detect exceptions timely. Management should also identify staff to be responsible for ongoing monitoring for compliance with all requirements and management should take prompt action should exceptions occur. All controls and control activities, including monitoring, should be adequately documented.

Management's Comment

We concur. The Department has controls in place to ensure that audits are received within 9 months for subrecipients expending \$500,000 or more in Federal awards during their fiscal year as required by OMB Circular A-133. For audits that are not received timely, internal audit staff follow up with phone calls and letters. The information provided in this finding was obtained from Internal Audit's Single Audit Reports notebook and was 1 of 108 which represents 0.9%. The communication between management was well documented which indicates controls are in place. The finding results from a mistake rather than neglect. Internal Audit recognizes

the importance and responsibility of ensuring that all subrecipients are audited as required by OMB Circular A-133. A copy of Whitehaven Southwest Mental Health Center, Incorporated's audit report was not available at the end of fieldwork, but has since been received and filed.

Management has always been concerned with monitoring, identifying, assessing and mitigating risk. We continually check and refine our program controls to address areas of potential risk. Further, management has undertaken a department-wide risk assessment to reevaluate all areas of the department's risk.

5. The Department of Human Services did not issue a management decision on audit findings and did not ensure that timely corrective actions were made, increasing the risk that program noncompliance by subrecipients could continue for an extended period of time before detection

Finding

As a pass-through entity for the Low Income Home Energy Assistance Program (LIHEAP), the Department of Human Services (DHS) was responsible for monitoring the 19 subrecipients that administered the 100% federally funded program. According to the federal Office of Management and Budget Circular A-133, Compliance Supplement, Part 3, the DHS is responsible for:

. . . (1) Ensuring that subrecipients expending \$300,000 (\$500,000 for fiscal years ending after December 31, 2003 as provided in OMB Circular A-133, as revised) or more in Federal awards during the subrecipient's fiscal year have met the audit requirements of OMB Circular A-133 . . . and that the required audits are completed within 9 months of the end of the subrecipient's audit period, (2) issuing a management decision on audit findings within 6 months after receipt of the subrecipient's audit report, and (3) ensuring that the subrecipient takes timely and appropriate corrective action on all audit findings.

Our testwork found that DHS did not adequately follow up with 4 of the 19 LIHEAP subrecipients (21%) regarding findings reported by either the Office of Program Review or by an Independent Auditor in a timely manner. As a result, the department did not receive corrective action plans from subrecipients timely.

We also found that DHS did not issue a management decision to one subrecipient regarding two audit findings within six months after receipt of the subrecipient's independent audit report issued for the fiscal year ended June 30, 2005. DHS received the audit report on April 27, 2006. As of November 13, 2006, a DHS management's decision regarding the two findings had not been issued. Based on discussion with the Director of Community Services, management has not issued a decision on the findings because she was not aware that the subrecipient received audit findings from the independent auditor. In addition to not knowing of the audit findings, the director was not aware of her responsibility under the federal compliance requirements to issuing a management's decision on the audit findings. The Division of Internal

Audit received a copy of the independent audit reports for the subrecipients and forwarded them to Fiscal Services, but the LIHEAP Director of Community Services stated she did not know DHS had received the report.

In addition, the department did not always ensure timely corrective action for audit findings noted during site visits performed by DHS' Office of Program Review. Specifically, we found that three of the 19 subrecipients did not provide corrective action plans for findings issued by the Office of Program Review in a timely manner, and there was no follow-up by the Office of Program Review staff with the subrecipient between the issuance of the report and the receipt of the corrective action plans. The program review report states that the agency "must submit a corrective action plan outlining strategies to correct findings no later than 30 days from the date of this report." The three subrecipients submitted corrective action plans from 142 to 197 days after issuance of the report. Based on discussion with the LIHEAP Program Coordinator, corrective action plans were not received timely due to staff changes and a subrecipient submitting a corrective action plan to the incorrect division within DHS.

The failure to issue management decisions and the failure to ensure that subrecipients respond timely to audit findings issued through site visits increases the risk that noncompliance by subrecipients could continue for an extended period of time before detection.

Recommendation

The Director of Community Services should promptly familiarize herself with the federal compliance requirements and ensure that the requirements are met annually. The director should assess the risks of noncompliance with all the requirements of any programs assigned to her. The director should document that assessment and design and implement adequate controls to ensure compliance with all requirements. The director should also document all monitoring activities. When staff changes occur, the Director should ensure that work tasks are adequately assigned to ensure all compliance requirements are met. The Director should ensure that there is adequate follow-up with all subrecipients to ensure that corrective action plans are submitted to the department timely.

Management should ensure that other risks are adequately identified and assessed in management's documented risk assessment activities. Management should identify specific staff to be responsible for the design and implementation of internal controls to adequately mitigate those risks and to prevent and detect exceptions timely. Management should also identify staff to be responsible for ongoing monitoring for compliance with all requirements and management should take prompt action should exceptions occur. All controls and control activities, including monitoring, should be adequately documented.

Management's Comment

We concur. Management has implemented controls to ensure notification of programmatic findings in independent audit reports. Controls have been put into place for

program staff to track progress in the receipt of and disposition of corrective action plans and to follow up in a timely manner on any that have not been submitted by their due date.

Management has always been concerned with monitoring, identifying, assessing and mitigating risk. We continually check and refine our program controls to address areas of potential risk. Further, management has undertaken a department-wide risk assessment to reevaluate all areas of the department's risk.

6. The department did not mitigate the risk of charging unnecessary costs associated with unused telephone lines to federal grants resulting in federal questioned costs of over \$4,200

Finding

The Director of Office Services did not ensure that her staff routinely monitored the use of the department's telephone lines and as a result federal programs were inadvertently billed to recover administrative costs associated with telephone lines within the department. However, department staff had not used these phone lines to make outgoing long-distance phone calls for the period September 2004 through June 2006.

The department requests telephone service through the Department of Finance and Administration (F&A). F&A bills DHS each month for the total number of phone lines requested by the department. Management of the department is responsible for monitoring the department's telephone line usage and informing F&A when lines are no longer needed. Upon notice, F&A begins the process of terminating the phone line and discontinuing the billing for the terminated lines.

As a result of audit testwork performed by our office at the Department of Finance and Administration on phone lines of several departments, we performed analytical procedures and found that for the period September 2004 through June 2006, the Department of Human Services had 657 telephone lines which had not been used to make any outgoing long-distance phone calls. We selected a sample of 25 of the 657 phone lines to determine whether the phone lines were in use by the department. We found that for 18 of 25 telephone lines tested (72%), there was no evidence the department was currently using the phone line. We also provided the results of our testwork to the Director of Office Services for follow-up. In September 2006, the Director of Office Services stated that a request had been submitted to F&A to terminate the apparent unused telephone lines. The department paid \$4,900 for the year ended June 30, 2006, for the 18 phone lines. Of this amount, the department drew down federal administrative costs of \$521 from the State Administrative Matching Grants for Food Stamp Program and \$782 from the Vocational Rehabilitation Program. We believe the likely federal question cost associated with this condition for each of the two federal programs exceeds \$10,000, and as such, we are required by the federal Office of Management and Budget Circular A-133 to report this condition as a finding. The remaining \$3,597 was funded either with state funds or other federal programs. Amounts charged to other individual federal programs did not exceed \$10,000.

Also, we learned that the department's Internal Audit section had performed a review of phone lines in Hamilton County. Upon reviewing that report, we noted an additional 42 phone lines for which the Hamilton County staff had not made any outgoing long-distance calls. We asked the Director of Office Services to follow up on these 42 and as a result of this follow-up, the Director requested F&A to terminate 41 of those lines because they were not used; the remaining line was in use. The department paid \$15,205 for the year ended June 30, 2006, for the 41 phone lines which were terminated. Of this amount, the department drew federal administrative costs of \$2,247 from the State Administrative Matching Grants for Food Stamp Program and \$698 from the Vocational Rehabilitation Program.

Payments for unused telephone lines do not meet the reasonable criteria for allowable costs according to Office of Management and Budget Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, Attachment A, Section C.2. The circular states, "A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when governmental units or components are predominately federally funded."

Recommendation

The Director of Office Services should periodically review the department's telephone line usage and request F&A to terminate any unused lines. The Director should also ensure corrective action is taken to address the department's internal audit report and should resolve any outstanding issues promptly. Also, the department should not bill the federal government for unnecessary/unreasonable costs.

Management should ensure that other risks are adequately identified and assessed in management's documented risk assessment. Management should identify specific staff to be responsible for the design and implementation of internal controls to adequately mitigate those risks and to prevent and detect exception timely. Management should also identify staff to be responsible for on-going monitoring for compliance with all requirements and management should take prompt action should exceptions occur.

Management's Comment

We concur. The department does have controls in place to monitor telephone line usage and identify inactive telephone lines. After verifying inactivity DHS will request the Department of Finance and Administration to terminate that telephone line.

This task was complicated during the audit period because a number of initiatives within DHS resulted in the authorized position count climbing from 5,281 in fiscal year 2005 to 5,814 during fiscal year 2006. The authorized position count then fell to 5,585 for the fiscal year 2007. Therefore the "point in time" telephone survey employed may not be indicative of telephone usage throughout the entire year for the purpose of calculating questioned costs.

Further not all 5,300 DHS staff, not including contractors, have a business need nor are they authorized to make long distance telephone calls. We believe the fact that long distance telephone calls were not made from a particular telephone does not mean that telephone was not in use for the entire year.

Management has always been concerned with monitoring, identifying, assessing and mitigating risk. We continually check and refine our program controls to address areas of potential risk. Further, management has undertaken a department-wide risk assessment to reevaluate all areas of the department's risk.

STATUS OF PRIOR AUDIT FINDINGS

State of Tennessee *Single Audit Report* for the year ended June 30, 2005

Audit findings pertaining to the Department of Human Services were included in the *Single Audit Report*. The updated status of these findings as determined by our audit procedures is described below.

Repeated Audit Findings

The current audit disclosed that the Department of Human Services has not corrected the previous audit findings concerning child support enforcement compliance, the failure to document compliance with a 60-day client eligibility determination requirement, and the failure to reduce Temporary Assistance for Needy Families benefits because of Child Support non-cooperation. These findings will be repeated in the *Single Audit Report* for the year ended June 30, 2006.

Resolved Audit Findings

The current audit disclosed that the Department of Human Services had taken action to correct the previous findings concerning controls over Vocational Rehabilitation equipment, mistakes in cost allocation spreadsheets, controls over access to the Tennessee Rehabilitation Agency Tracking System, and the failure to follow purchasing procedures.

OBSERVATIONS AND COMMENTS

MANAGEMENT'S RESPONSIBILITY FOR RISK ASSESSMENT

Auditors and management are required to assess the risk of fraud in the operations of the entity. The risk assessment is based on a critical review of operations considering what frauds could be perpetrated in the absence of adequate controls. The auditors' risk assessment is limited to the period during which the audit is conducted and is limited to the transactions that the auditors are able to test during that period. The risk assessment by management is the primary method by which the entity is protected from fraud, waste, and abuse. Since new programs may be established at any time by management or older programs may be discontinued, that assessment is ongoing as part of the daily operations of the entity.

Risks of fraud, waste, and abuse are mitigated by effective internal controls. It is management's responsibility to design, implement, and monitor effective controls in the entity. Although internal and external auditors may include testing of controls as part of their audit procedures, these procedures are not a substitute for the ongoing monitoring required of management. After all, the auditor testing is limited and is usually targeted to test the effectiveness of particular controls. Even if controls appear to be operating effectively during the time of the auditor testing, they may be rendered ineffective the next day by management override or by other circumventions that, if left up to the auditor to detect, will not be noted until the next audit engagement and then only if the auditor tests the same transactions and controls. Furthermore, since staff may be seeking to avoid auditor criticisms, they may comply with the controls during the period that the auditors are on site and revert to ignoring or disregarding the control after the auditors have left the field.

The risk assessments and the actions of management in designing, implementing, and monitoring the controls should be adequately documented to provide an audit trail both for auditors and for management, in the event that there is a change in management or staff, and to maintain a record of areas that are particularly problematic.

FRAUD CONSIDERATIONS

Statement on Auditing Standards No. 99 promulgated by the American Institute of Certified Public Accountants requires auditors to specifically assess the risk of material misstatement of an audited entity's financial statements due to fraud. The standard also restates the obvious premise that management, and not the auditors, is primarily responsible for preventing and detecting fraud in its own entity. Management's responsibility is fulfilled in part when it takes appropriate steps to assess the risk of fraud within the entity and to implement adequate internal controls to address the results of those risk assessments.

During our audit, we discussed these responsibilities with management and how management might approach meeting them. We also increased the breadth and depth of our inquiries of management and others in the entity as we deemed appropriate. We obtained formal assurances from top management that management had reviewed the entity's policies and procedures to ensure that they are properly designed to prevent and detect fraud and that management had made changes to the policies and procedures where appropriate. Top management further assured us that all staff had been advised to promptly alert management of all allegations of fraud, suspected fraud, or detected fraud and to be totally candid in all communications with the auditors. All levels of management assured us there were no known instances or allegations of fraud that were not disclosed to us.

APPENDIX

Previous Responses From Management to Repeated Audit Findings Included in This Report

Current Finding

For the sixth consecutive year, the Department of Human Services did not reduce Temporary Assistance for Needy Families for participants who failed to cooperate with child support requirements and as a result, the Department was informed by the federal government it was subject to a \$1,247,701 penalty

Management's Comments

For the Year Ended June 30, 2001

. . . We concur.

We agree that improvements can be made to ensure complete compliance with child support non-cooperation.

Tennessee's federal TANF waiver, state law, regulations and policy require that a family be terminated from the program for child support non-cooperation, if good cause does not exist. In Federal FY2001, ninety-one families were denied or sanctioned off from the program due to non-cooperation with child support requirements, without good cause.

Cooperation with child support requirements is fundamental to the Families First Program. Caseworkers work the alerts or respond to phone calls from the child support office if a client is non-cooperative with child support. The child support office is responsible for alerting Family First to the non-cooperation. The Family First caseworker is responsible for determining whether the client had good cause for the non-cooperation. If good cause exists, the noncooperation alerts may not result in a sanction. However, there are two areas significant in assessing Tennessee's complete compliance with this provision of state and federal law where we will take steps to improve.

First, TCSES, the child support system, has not always issued alerts to the caseworker when a non-cooperation code has been entered. Therefore, there are some alerts that did not reach the Families First caseworker, so no action was taken. This has been identified as a problem within the system, and we will start working to resolve it.

The second issue is a failure of the caseworker to take action when they do receive an alert of non-cooperation from child support. We plan to address this deficiency in two ways. First, a formal memorandum will be issued to the field as a reminder of the importance of child support cooperation and that sanctions for non-cooperation are imposed in the Families First

Program. This memorandum will be accompanied by a mandate to field management staff to ensure that each staff understands the child support requirements. Second, effective February 1, 2002 the Active Case Review includes a mandatory question regarding participants' failure to cooperate with child support requirement. While the staff who review cases do not have access to the alerts that may be generated related to non-cooperation, they do have access to TCSES, and are researching all cases reviewed in that system to determine compliance with IV-D requirements. The Active Case Review process incorporates the following questions:

C5. Has participant failed to cooperate with child support requirements?

Y N N/A

Comments/Other _____

If Yes, then:

1. - retained child support (no good cause exists)
2. - AP not named and no documentation to support
3. - failed to show for appointments or court dates
- 99 - other (comments required)

C6. Was good cause claimed? Y N N/A

C7. Has good cause been granted correctly? Y N N/A

If NO, then:

- 1 - good cause not verified
- 2 - no good cause exists for non-cooperation
- 3 - not a good cause reason

This finding also found one case out of the 40 reviewed where a client continued to receive benefits without being required to participate in a work activity. This case had a participant who was required to work, though the caseworker, when notified of their noncompliance did not take timely action to start conciliation and the customer service review process and ultimately, a sanction. While this caseworker failed to take proper action, our Active Case Review statistics indicate that, for the last three months of statistics available, it only occurred in 0.7% of all cases reviewed.

An important function of the ACR process is to review active Families First cases to ensure that caseworkers are correctly and timely referring participants to required work activities in accordance with policy. The latest statistics from ACR indicate that only 1.7% of the cases reviewed had customers who were not in compliance with their Personal Responsibility Plan and needed worker action to be taken.

We have numerous reports from Infopac and data matches to ensure that those participants required to work are in activities and participating for the required amount of hours. These reports are reviewed and monitored by each county office to ensure that no one is staying on the program without complying with the work requirements.

For Year Ended June 30, 2002

We concur. The department was unaware that the TCSES system was failing to correctly generate notification when there was an instance of child support non-cooperation until this same finding was brought to management's attention last year. Since this notification was not always generated, the TCSES-ACCENT interface failed to pick up information related to participants who had been determined to be non-cooperative with the child support requirements. As a result, staff did not receive alerts, which would have notified them of the non-cooperation.

A memorandum was sent to the field on March 8, 2002, regarding the child support cooperation requirements and the problems with the interface. This memo advised staff to check TCSES prior to authorization of benefits to ensure the individual was in compliance with child support requirements. This was an immediate response to the FY01 audit finding.

The TCSES-ACCENT interface changes were made in July 2002, and alerts related to instances of non-cooperation with child support are now generated correctly. A memorandum dated July 31, 2002, was sent to the field advising them of this correction, and reminding them of their responsibilities when they are notified of a participant's failure to comply with child support requirements. To make sure that staff are following prescribed policies and procedures when there is an instance of child support non-cooperation, the Active Case Review process includes this as a mandatory part of each review. However, because the changes to the interface were not completed, and implemented, until July 2002, the problem still existed when the sample cases selected for the FY02 audit were reviewed.

For Year Ended June 30, 2003

We concur. The Commissioner will send a memorandum to all Family Assistance staff reinforcing the importance of working on the ACCENT alerts timely. In addition, the alerts will be directed to the supervisor as well as the caseworker to ensure appropriate action is taken.

The Active Case Review form will be modified as recommended.

For Year Ended June 30, 2004

We concur. During the audit period the department did not reduce benefits for all Families First participants who failed to cooperate with child support. To correct this problem, the department has undertaken several new procedures including 1) increased monitoring efforts, 2) new management reports, 3) resolution of information systems problems and 4) information system enhancements. Further, the department submitted a corrective action plan to the U.S. Department of Health and Human Services which was approved.

The department is continuing to enhance efforts to monitor the program's effectiveness. Since the audit period, the Active Case Review (ACR) staff positions that monitor the overall Families First program have been converted from contract staff to state employees within the department. This move will enhance communication and management oversight. In addition, the process was reassessed and restructured, which resulted in increased monitoring of child support

cooperation by ACR staff and an immediate action notice is being sent to the caseworker if needed.

The department plans to continue efforts to resolve problems in this area, including implementing a centralized unit dedicated to child support cooperation for Families First participants.

Current Finding

For the third year, the department did not comply with child support enforcement regulations and, as a result, did not mitigate all risks associated with such noncompliance

Management's Comment

For the Year Ended June 30, 2004

We concur in part. The importance of completing service of process within the required time frame and meeting the required time frames in interstate activities will be reinforced at the quarterly Child Support Administrator's meeting. Service of process time frames will also be stressed during the local office Technical Assistance Reviews by State Office Child Support staff. . . .