



INTERNAL AUDIT INFORMATION AND RECOMMENDATIONS

For SC VOUCHER PROGRAM PROVIDERS

About Internal Audit

The Internal Audit Division is an entity of the SC Department of Social Services. IAD is federally mandated to monitor the Administration of the Child Care Development Fund and ensure compliance within the SC Voucher Program. As a Lead Agency of the CCDF, the Department of Social Services has a responsibility to ensure Program Integrity and Accountability, and to identify fraud and program violations of the SC Voucher Program.

The Audit Department conducts audits/reviews of all service Providers that participate in the SC Voucher Program. These reviews are a requirement of the Code of Federal Regulations Title 45 Public Welfare Chapter A Part 98, which involves the Financial Management and Program Integrity of the Child Care Development Fund. The Department of Social Service is required by law to have effective internal controls to ensure program integrity and accountability, while maintaining continuity of services to Providers within the Voucher Program.

Meet Our Audit Staff: SC Voucher Program

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What to Expect During an Audit:

- Providers will be informed by letter that an audit will be performed at their center/facility/home; the letter can be sent by mail or email to your current email address on file. **Note:** Please ensure that your facility address and email address is current in our files.
- The letter will establish a date and time for a telephone conference with the Auditor performing your audit. During this telephone conference the Auditor will discuss the audit with you and determine which records (attendance records, tracking sheets, sign in/out sheets and other documents) should be submitted to our office to the attention of your Auditor via fax, email, or mail.



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- It is recommended that the Provider prepare for the audit; collect and review all attendance records, tracking sheets, USDA food program sheets, and receipts for childcare. Make sure that the documents are legible, in order, and ready to be faxed, emailed, or mailed to the Internal Audit Department of the Department of Social Services. If an in-person audit will be performed; prepare for the Auditors arrival.

Note: Audits can be done in person at your facility or the Auditor may request that you submit your records to our office, if you choose to mail your documents DSS is not responsible for reimbursement.

Audit Procedures:

- Auditors will review your attendance records, sign in sheets, and/or tracking sheets to ensure that attendance records match your service voucher logs, that each child on your records have a connection to your center and ensure that attendance is taken daily.
- Auditors will also ensure that each Provider follows the guidelines of the Quality Compliance Agreement that each Provider must sign and follow as a condition of participating in the SC Voucher Program.
- Financial records may be viewed to ensure that private paying clients are charged the same rates as SC Voucher clients, or to ensure that all clients are charged for a vacation week if the center is closed.

Policies and Procedures Related to Childcare Attendance

5.18.1 Attendance

- Daily attendance records must be maintained for each child served through the SC Voucher Program.
- Attendance may be documented in several different ways, which include the following:
 - o Recording days and actual hours of attendance or absences in a roll book or log sheet, to include the USDA Log Sheet
 - o Using sign-in/sign-out sheets OR
 - o Using computer logs/spreadsheets, DSS form 3353, etc.

Note: Please see appendix A for Examples

IMPORTANT NOTE: If the provider uses sign-in/sign-out sheets, and the parent fails to sign-in and sign-out, the SCDSS Auditors may recoup funds.



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- The child's name on the attendance must match the name on the SVL. The child's given name, not a nickname, should be recorded. **Note: Please do not record nicknames, abbreviations, or initials. The Child's full name must be used.**
- Records must match the absences reported on the SVL submitted for the period. Providers must accurately report all absences on the SVL indicating "0" for the hours attended and the absence reason code or the actual number of hours attended daily (whole numbers only). **NOTE: A provider who does not maintain daily attendance or accurate records may be required to repay funds if the provider cannot provide documentation that the child attended the program.**
- Daily attendance records may be requested to resolve a discrepancy between two different providers when a child's date of attendance is in question.

5.18.2 Service Voucher Log (SVL)

A. A provider must maintain copies of the submitted SVL on-site for a period of three years or longer, if in an audit. **NOTE:** Providers who participate in the On-line SVL system must keep a paper copy of the submitted SVL.

B. The provider should review the SVL against the Provider's Remittance Advice.

5.18.4 Tracking Sheets (License-Exempt Providers)

As part of supervision of children, providers are responsible for tracking children's whereabouts throughout the facility. Tracking ensures that children are accounted for, and are not left behind on playgrounds, in classrooms or on field trips. The tracking sheet denotes the child's presence from the time they enter the facility until they leave. At any given time, the sheet should reflect the child's whereabouts.

Note: It is recommended that you keep all tracking sheets until you have been audited by the Internal Audit Division.



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Recommendations for Provider Attendance Records

It is our recommendation that all attendance and/or tracking records should be:

- Legible
- Typed or Handwritten in Ink
- Weekly or Monthly Attendance Records format
- Month, Date, and Year should be on all Records/Pages
- Center/ Facility Name Written on Records
- Must Use Childs Full Name as it Appears on Vouchers (**no nicknames, abbreviations, or initials**)
- In an orderly fashion, alphabetized if possible
- Each child must have attendance recorded (siblings **MUST** have separate attendance records).
- If Possible, Keep a Master Attendance Record/Spreadsheet of All SC Voucher Children. (this can be an excel spreadsheet, form 3353, attendance book, etc.)

We strongly encourage Providers to have a Master Attendance Record for SC Voucher Children, this will allow one to closely monitor attendance records for those children receiving voucher payments. It would also help to keep track of start/stop dates, total days missed, and other pertinent information related to the SC Voucher Childs' attendance.

These recommendations will allow Internal Audit to complete a review of your facility efficiently and effectively while ensuring compliance within the SC Voucher Program. The recommendations will also create simplicity with keeping track of attendance records and ensure that administrative errors are minimal.



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FREQUENTLY ASKED QUESTIONS:

1. How often will I be audited?

Providers will be audited throughout the duration of their participation in the SC Voucher Program. Audits are performed every one to two years on average.

2. Are we supposed to keep tracking sheets? I have never been told to keep them past a month.

We recommend that you keep your tracking sheets for auditing purposes in case you must prove that you provided care for a child at your facility. Tracking sheets can serve as a backup of attendance records when a child may have been mistakenly left off the records.

3. Do we have to keep attendance records?

Yes. Providers must show proof that a child attended their Daycare facility.

4. Who do I need to contact if a child has not started?

The Control Center 800-262-4416

5. Do I need to report if I am closed for a week?

Yes. If the Provider closes the facility for a week this must be reported to the Control Center, and the Provider must charge Private Paying Clients for the week if they are requesting payment from DSS. **Note: Providers may be asked to show proof that Private Paying clients have payed.**

6. Who do I need to contact about a recoupment payment?

Finance Department

7. Who do I need to contact if I have a new Director?

Contact licensing or your Quality Monitor

8. Can I give a discount to a parent that cannot afford the payments?

Discounts must be documented in your facility handbook. Discounts must be offered to all children, including SC Voucher children. If a Provider does not offer the same discount to all children, they can be penalized.



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Appendix A

Example 1

The attendance record show A for absences and P for Present.

South Carolina Department of Social Services
ATTENDANCE RECORD

Center Name: Month:

Name	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
1 JASON APPLE	P			A	P	P	P	P			P	P	P	P	P			P	P	P	P	P			P	P	P	P			
2 JOHNNY BUTTER (Jr.)	A			P	P	P	P	P			P	P	P	P	A			P	P	P	P	P			P	P	P	P	A		
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Total:																															

E: Enter D: Dropped A: Absent P: Present

Points to remember about attendance records:
 1. First and last names of participants must be listed in alphabetical order.
 2. Names must agree with the names listed on enrollment records. (DSS Form 2900 for child care centers.)
 3. Center must mark the child's attendance and absences for each operating day. The same method must be used throughout the center.



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Example 2

The attendance record show attendance hours being recorded.

Reset

South Carolina Department of Social Services
ATTENDANCE RECORD

Center Name: CHILDRENS WORLD DAYCARE Month: JANUARY 2021

Name	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
1 JASON APPLE	10			8	8	10	7	10			8	8	8	10	8			4	8	10	10	8			8	8	8	8	6		
2 JOHNNY BUTTER (Jr.)	8			8	10	8	7	8			8	10	8	8	7			5	8	8	8	9			10	8	8	6	4		
3 SUE CANDY	10			10	8	8	8	10			7	5	8	8	6			10	8	8	6	5			10	8	8	10	6		
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DSS Form 3353 (APR 04)



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Example 3

When a child starts in the middle of the week or month, they can be added at the bottom of the roll/attendance sheet. The following month they can be placed on the roll alphabetically.

This example also shows the children nickname placed in parenthesis. Note: Providers must use the child's full name as it appears on the SC Vouchers; no nick names, abbreviations, initials can be used.

South Carolina Department of Social Services
ATTENDANCE RECORD

Center Name: Month:

Name	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
1 JASON APPLE	10			8	8	10	7	10			8	8	8	10	8			4	8	10	10	8			8	8	8	8	6		
2 JOHNNY BUTTER (Jr.)	8			8	10	8	7	8			8	10	8	8	7			5	8	8	8	9			10	8	8	6	4		
3 SUE CANDY	10			10	8	8	8	10			7	5	8	8	6			10	8	8	6	5			10	8	8	10	6		
4 ABRIELLA DUKES (BRI.)	6			5	5	4	6	2			8	6	6	5	2			8	6	6	5	4			8	5	5	8	5		
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