

MEMORANDUM

TO: BOARD OF DIRECTORS

FROM: DANIELLE WOODCOCK, MANAGER AND KATHRYN DUBICKI, SENIOR DIRECTOR

DATE: JUNE 26, 2024

RE: FINANCIAL REVIEW—FINANCIAL RECORDS OF PEOPLE RECEIVING SERVICES

Under the Services and Supports to Promote the Social Inclusion of Persons with Developmental Disabilities Act—Quality Assurance Measures Regulation, Community Living Brant shall ensure that the financial records of people receiving assistance with the management of their finances are reviewed annually to ensure compliance with the Act and the Policies and Procedures of Community Living Brant. The review must be done by an independent person (someone not directly involved in the management of the finances) with a report presented to the Board of Directors.

For 2023/2024, the financial files of people were reviewed by Supervisors not directly responsible for the files. As of March 31, 2024, there were 261 unique individuals receiving services in Group Living and Community Support Services. 260 files were reviewed (one person is residing in long term care who does not receive financial support). A financial review was also completed in Respite Services (Bell Lane and Colborne).

Additionally, thirteen files had a full review completed —6 Group Living, 3 Supported Living, 2 Enhanced Supported Living, and 2 Life Share. These files represent a cross section of level of support. The review of these files was completed by Danielle Woodcock, Manager.

Review:

The file reviews consisted of determining the following:

- Completeness, neatness, and organization of the documentation
- Appropriate authorizations
- Compliance with policies and procedures, including Supervisory reviews and signoffs and utilization of appropriate forms
- Areas of potential risk

Summary Findings:

Following the training that was completed in January 2023 with all Supervisors and Support Workers as expected, we did see some improvements in financial supports and record keeping over the year. This included use of current/correct forms, reconciliation of bank accounts, and cash counting.

For this year, the file review indicated that, overall, most documentation is being completed and organized as required. However, the reviews did identify some areas that still need attention:

- Financial Authorization Forms
 - Not enough detail or does not reflect actual supports
- Signatures missing
- Not tracking gifts cards

The principal risk remains the cash people have on hand. Controls in place include daily counts and sign-off of funds, documentation of expenses, and keeping the amounts low and in a secure location. This needs to include the tracking of gift cards. No significant discrepancies were identified. However, due diligence continues to be necessary with regards to reconciliation as per the policy, particularly the daily cash count and bank reconciliations.

Effective April 2024, Community Living Brant implemented a direct deposit process for individuals to remit their fees for service. This provides consistency as to when the fees are paid and reduces paperwork for the person i.e. no longer required to submit cheques.

Recommendations:

As a result of the findings from the review, the following action plan is recommended:

- Perform random audits throughout the year to continue to offer recommendations to specific programs. This will allow us to take any corrective action in a timelier manner. Additionally, within six months of the audit, a review will be completed with the Supervisor to determine if recommendations had been implemented.
- Implement new Support Worker Orientation which will include a one-on-one meeting to review all financial procedures and processes. This is targeted to be implemented October/November 2024. This will include all Support Workers regardless of how long they have been in their role.