

AN AUDIT OF THE:

Children's Services Department

COUNTY AUDIT DEPARTMENT

REPORT #442

12/11/2025



VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

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VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

The Honorable Ken Hagan, Chair
The Honorable Chris Boles
The Honorable Donna Cameron Cepeda
The Honorable Harry Cohen
The Honorable Christine Miller
The Honorable Gwen Myers
The Honorable Joshua Wostal

December 11, 2025

Dear Commissioners:

The Audit Team conducted a department-wide preliminary audit of the Children's Services Department (**Audit Report #442, dated December 11, 2025**). Responses to the Audit Team's recommendations were received from County leadership and have been included in the Report after each audit comment and recommendation.

The purpose of this Report is to furnish management with an independent, objective analysis, and information concerning the activities reviewed. It is not an appraisal or rating of management.

Although the Audit Team exercised due professional care in the performance of this audit, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

I appreciate this opportunity to be of service to the Board of County Commissioners. I am happy to address any questions that you may have or furnish additional information if desired.

Sincerely,

Heidi Pinner

Heidi Pinner, CIA CISA CFE CRMA
Chief Audit Executive, Clerk of Court & Comptroller

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EXECUTIVE SUMMARY

BACKGROUND INFORMATION

The Children's Services Department focuses on keeping children, youth, and families protected and empowered to live safe and healthy lives. The Department provides an array of programs and services including Children in Need of Services/Families in Need of Services (CINS/FINS), Case Management & Case Staffing, Safe Place in Hillsborough County, Domestic Violence Respite, and Duffels of Dignity.

The Department operates 24 hours a day, seven days a week, providing short-term residential respite services for youth ages 10 through 17 who are experiencing a crisis (ex., truancy, behavioral issues, etc.) and require temporary respite. In addition, the Department administers daily meal services (breakfast/lunch/dinner) through participation in the National School Lunch Program (NSLP) for youth residing in the residential facility. Community-based counseling services are also offered in at-risk communities across multiple locations throughout Hillsborough County to support youth and families in need.

OBJECTIVE

The objective of the audit is to perform a general department-wide audit to determine whether or not the Department has effective controls in place for key departmental processes and risks.

SCOPE

The audit was conducted in accordance with the Global Internal Audit Standards. These standards require that County Audit plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the audit comments and conclusions based on the audit objectives. County Audit believes that the evidence obtained provides a reasonable basis for the audit comments and conclusions based on the audit objectives.

This was a departmental audit intended to review all sections and functions within Children's Services. The audit scope included a review and risk-based assessment of departmental processes and existing controls.

OVERALL EVALUATION

PROCESS STRENGTHS AND SUCCESSES

- Offers a wide array of services provided to youth & families on a welcoming, secure campus.
- Has established written policies & procedures.
- Uses technology to facilitate services and maintain effective documentation.
- Performs multiple reviews for accounting & invoicing.
- Audited by multiple agencies, including the Department of Children and Families, the Council of Accreditation (COA), and the Florida Network.
- Undergoes Health Insurance Portability and Accountability Act (HIPAA) security risk assessments.

CONTROL IMPROVEMENT OPPORTUNITIES/RISKS

- The org chart indicated significant vacancies for Youth Care Specialists.
- The tracking of audit findings could benefit from a more formalized documented tracking process.

The audit results are included on page 6 of this Report.

OPINION

Control Maturity Levels



The overall control environment relative to the Children's Services Department's operations is at a managed maturity level. This means that there is a strong emphasis on compliance and defined responsibilities. There are overall effective governance, risk management, and control processes in place to manage the functions and services provided by Children's Services. Improvement opportunities may exist to ensure ideal staffing levels are achieved to administer those services and to formally track audit findings from other agencies.

The exit conference was held with County leadership via e-mail during November 2025.

Other minor concerns not included in this Report were communicated to management and/or corrected during the audit.

AUDITED BY

Heidi Pinner, CIA, CISA, CFE, CRMA, Chief Audit Executive

Ben Everett, CPA, CIA, CFE, CISA, Audit Manager

Mary Bennett, CFE, Internal Auditor

AUDIT COMMENT 1: CHILDREN'S SERVICES

THREE MAIN PROGRAMS:

CLINICAL SERVICES

RESIDENTIAL SERVICES

BUSINESS SERVICES

Children's Services appears to have effective controls in place which are audited by several outside agencies.

The objective was to determine whether or not the department has effective controls in place to mitigate the risks in providing its various services to youth and families in Hillsborough County.

Background

Children's Services performs community outreach and provides a wide variety of services to the youth and families of Hillsborough County utilizing agreements with other agencies.

Intake	Case Management	Counseling	Safe Place & Emergency Shelter
Behavior	Truancy	Domestic Violence	Substance Abuse
Short-Term Residential Respite	Courts & Law Enforcement Coordination	On-Site Meals	Family Conflicts

The Department undergoes an annual Health Insurance Portability and Accountability Act (HIPAA) Security Risk Assessment to evaluate compliance with HIPAA security rules. In addition, the Department is subject to oversight and audits by multiple external agencies, providing an additional layer of accountability and assurance regarding compliance with state and federal regulations. Audits are conducted by the following external agencies:

- Florida Department of Children and Families - An annual audit which includes a site visit and comprehensive review of the department's operations to verify compliance with Chapter 65C-46 of the Florida Administrative Code and to receive licensure as a Child Caring Agency.
- The Florida Network of Youth and Family Services, Inc. - Quality Improvement Review conducted annually to verify the department adheres to current Children in Need of Services/Families in Need of Services (CINS/FINS) standards and compliance with contract requirements for residential and community counseling services.
- Florida Department of Agriculture and Consumer Services - Audit conducted biannually of the National School Lunch Program to verify program compliance with federal regulations and United States Department of Agriculture (USDA) policies.
- Council of Accreditation (COA) – The department undergoes an accreditation process every four years. The audit measures compliance with best practices for human and social services, including child welfare, behavioral health, and community-based programs.

PRELIMINARY AUDIT PROCEDURE

The Audit Team conducted a preliminary review of the Children's Services Department which included a review of departmental processes and a comprehensive risk assessment. The review also included a site visit to the residential facility to gain a better understanding of on-site activities and controls. Preliminary audit work is normally followed by more detailed audit test procedures. However, based on the preliminary review completed, the Audit Team determined that formal audit testing would not provide additional value. The risks identified during preliminary work are already audited by other agencies. Children's Services addresses those audit findings based on the nature of each finding and through discussions within its management team, including the completion of corrective action plans as needed.

PRELIMINARY OBSERVATION RESULTS

During the preliminary work performed, the Audit Team observed that the Children's Services department:

- Has established and well-defined internal controls for departmental processes.
- Maintains facilities which appear neat, clean, well-organized, and secure.
- Has robust written policies & procedures established.
- Uses technology well to facilitate services and maintain effective documentation.
- Is audited by multiple agencies, including the Department of Children and Families, the Council of Accreditation (COA), and the Florida Network.
- Undergoes Health Insurance Portability and Accountability Act (HIPAA) security risk assessments.

While the department's processes are heavily scrutinized by external entities, a formal process is not currently in place to track and manage the various external audit findings in a centralized manner. The Audit Team also observed what appeared to be a significant number of vacancies on the department's organizational chart, mainly consisting of Youth Care Specialists.

RECOMMENDATIONS

The Audit Team did not identify any material concerns during preliminary audit work that require management's corrective actions.