



Auditor of State
Betty Montgomery

MAHONING COUNTY CHILDREN
SERVICES BOARD
PERFORMANCE AUDIT

AUGUST 25, 2005



**Auditor of State
Betty Montgomery**

To the County Commissioners, the Children Services Board and Residents of Mahoning County:

In May of 2005, the Mahoning County Auditor, on behalf of the Mahoning County Commissioners, contacted the Auditor of State's Office (AOS) to initiate a performance audit of the Mahoning County Children Services Board. The audit began in May and concluded in July of 2005. The Children Services Board is seeking to place a renewal levy on the November 2005 ballot, and sought an independent assessment to emphasize accountability within the community. Based on discussions with the Children Services Board, three functional areas were selected for assessment: revenues and expenditures; staffing and workload; and compensation and benefits. The scope of this audit seeks to identify the overall results of comparisons made to peers and available industry benchmarks, and includes an overall conclusion statement

The performance audit concludes that the Children Services Board is effectively using its resources to provide quality child protective services to the residents of Mahoning County. While the findings and conclusions contained within the performance audit are resources intended to assist in documenting the agency's effectiveness, the Children Services Board is also encouraged to continue to assess the overall operations of the agency.

The performance audit includes the project history; an agency overview; the scope, objectives and methodology of the performance audit; and a conclusion statement and findings. This report has been provided to the Mahoning County Children Services Board and to the County Commissioners, and its contents discussed with the appropriate officials and agency management. The Children Services Board has been encouraged to use the results of the performance audit as a resource to continue improving its overall operations, service delivery, and financial stability.

Additional copies of this report can be requested by calling the Clerk of the Bureau's office at (614) 466-2310 or toll free at (800) 282-0370. In addition, this performance audit can be accessed online through the Auditor of State of Ohio website at <http://www.auditor.state.oh.us/> by choosing the "On-Line Audit Search" option.

Sincerely,

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

August 25, 2005

Executive Summary

Project History

In May 2005, the Mahoning County Board of Commissioners, via the Mahoning County Auditor's Office, contacted the Auditor of State's Office requesting a limited scope performance audit of the Mahoning County Children Services Board (MCCSB or the agency). Based on discussions with the County Auditor, the County Commissioners requested a review of the overall efficiency of the Children Services Board prior to requesting financial support from the citizens of Mahoning County in the form of a renewal property tax levy.

As a result of these discussions, it was determined that the performance audit would focus on the following general areas:

- Revenues and Expenditures;
- Staffing and Workload; and
- Compensation and Benefits.

The scope of this audit seeks to identify the overall results of comparisons made to peers and available industry benchmarks, and includes an overall conclusion statement.

Agency Overview

MCCSB's mission is "to assume a leadership role in protecting children and preserving families, in partnership with the community." In order to accomplish this mission, MCCSB is responsible for investigating reports concerning any child alleged to be abused, neglected or dependent. In addition, MCCSB provides residential, foster care, and adoptive services for children who are removed from their homes. The agency is governed by a board of 14 appointed community members, and operated by a staff of approximately 125 full-time equivalent (FTE) employees with an annual budget of approximately \$12.6 million.

In 2004, MCCSB's Department of Intake Services (DIS or the Intake Unit) received 3,221 requests for service which resulted in 1,641 investigations, serving 5,402 children. DIS assesses incoming calls to determine the appropriateness of agency services and whether an investigation is warranted. In conjunction with DIS, MCCSB's Department of Family Services (DFS) worked with 608 at-risk families to provide assistance in keeping children safe from abuse and neglect in their own homes. MCCSB is also responsible for training and licensing foster parents and placing children in foster homes. These duties are performed by the Department of Resource

Services (DRS), which, in 2004, placed 169 children with 91 foster homes and administered 16 adoptions. MCCSB's Residential Services Department (RSD) works with children between the ages of 6 and 19 who require higher levels of care than can be provided within their own homes or in foster care. In 2004, RSD administered 79 group home placements.

Objectives and Methodology

Performance audit field work was conducted between May and August 2005, in accordance with Generally Accepted Government Auditing Standards. The primary goal is to assist the Mahoning County Board of Commissioners in evaluating the overall efficiency and effectiveness of MCCSB and assessing the adequacy of County-supported revenue streams to determine the potential need for continued financial support through a property tax levy renewal.

To complete this report, auditors gathered and assessed data from various sources pertaining to key operations, conducted interviews with MCCSB personnel, and compared information to select peer counties. Specifically, this report compares MCCSB's operations with similarly-sized children service boards within Butler (BCCSB) and Lorain (LCCSB) counties. Limited comparisons are also made to the Clark County Department of Jobs and Family Services (CCDJFS). These agencies were selected as peers based on their ranking as comparable agencies as reported in Public Children Services Association of Ohio (PCSAO) case statistics, reviews of various demographic information, and input from MCCSB personnel.

Table 1-1 presents key 2003-04 workload measures and county demographics which have been selected for comparison between MCCSB and the peers.

Table 1-1: Key 2003-04 Children Services Board Demographics

	MCCSB	BCCSB	CCDJFS	LCCSB	Peer Average
Estimated Total County Population – 2004	249,755	346,560	142,613	294,324	261,166
Estimated Children as a Percent of Total Population – 2004	23.2%	24.8%	24.6%	25.1%	24.9%
Total Property Value – 2004¹	\$3.7	\$7.0	\$2.1	\$5.4	\$4.8
Median Household Income – 2004	\$35,248	\$47,885	\$40,340	\$45,042	\$44,422
Unemployment Rate – 2004	7.8%	4.5%	7.3%	7.3%	6.4%
Total Poverty Rate – 2004	12.3%	7.2%	10.6%	8.9%	8.9%
Child Poverty Rate – 2004	18.1%	8.8%	15.8%	12.9%	12.5%
Total Reported Cases – 2003	1,724	1,852	2,287	1,487	1,875
New Investigations per Worker – 2003	10	12	11	7	10
Ongoing Cases per Worker – 2003	18	12	14	10	12

Source: U.S. Census Bureau, PCSAO Factbook 2005-06, and Children's Defense Fund 2004 County Fact Sheets

Note: Due to data availability, only 2003 workload data was provided in the PCSAO Factbook.

¹ In (\$) millions.

The Auditor of State and staff express their appreciation to the MCCSB and the peer agencies for their cooperation and assistance throughout this audit.

Audit Conclusions

It appears that MCCSB is effectively using its resources to provide quality child protective services to the Mahoning County. MCCSB's percentage of local revenue in relation to overall revenues is slightly lower than the peer average, but the agency's 50 percent local contribution is comparable to the peer average of 56 percent (see **Table 1-3**). Furthermore, MCCSB's revenues have met expenditures for the past three years, and the agency does not project a deficit position until 2010 based on its current level of property tax levies. MCCSB's expenditures have fluctuated during the past three years primarily due to the agency's construction and move to a new building, as well as an increase in program expenses related to residential services.

Furthermore, the agency's personnel costs were nearly 7 percent lower than the FY 2004 peer average as a percentage of overall costs. MCCSB's salaries and benefits total 49.5 percent of overall costs, while the peer average is 56.2 percent of overall costs (see **Table 1-5**). This is due to MCCSB's lower overall staffing levels, as well as lower overall salaries when compared to the peer average. Although MCCSB employees pay a lower contribution towards their health care costs and the agency pays the employees' portion towards retirement, MCCSB employee salaries are significantly lower when compared to the peer average, even when benefits are included (see **Table 1-12**). However, as of August 5, 2005, the agency employees will begin paying 10 percent towards the cost of the health insurance premiums. MCCSB should review and consider restructuring its starting salaries, especially salaries located in caseworker and support staff classification. MCCSB should also periodically review salaries to determine the appropriateness of current salaries and make necessary adjustments.

MCCSB is unique when compared to the peers in that it operates its own residential centers. The agency's Residential Services Department (RSD) provides direct care to children in three group homes. The peers each contract these types of services to private, direct care group homes. Despite providing additional services, it appears that MCCSB has appropriate staffing levels, and is below the peer average in some areas such as supervisors and caseworkers (see **Table 1-7**). The agency's caseworkers are serving more children and families than the peer average, even when RSD personnel are included in the ratio. Furthermore, it appears the agency is operating at levels above industry standards, primarily in the area of caseworker supervisor to staff ratios as recommended by the Child Welfare League of America (CWLA) (see **Table 1-8**). Nevertheless, MCCSB has fewer staff devoted to direct services, but is able to serve a greater number of children.

DIS is successful in the completion of timely investigations (see **Table 1-9**), and MCCSB should continue to engage in activities that have resulted in successful attainment of the national standard concerning the placement of children in foster care as detailed in the Child Protection Oversight and Evaluation (CPOE) Stage 5 Study (see **Table 1-11**). MCCSB should also work with the Mahoning County Juvenile Court to identify ways for foster care and adoption cases to

be heard and decided in a timelier manner. In addition, MCCSB should also determine whether it is feasible to offer services when a child returns home after being placed in foster or residential care as recommended in the CPOE study.

MCCSB would benefit from continued support from Mahoning County residents in the form of a property tax renewal levy. The audit conclusions support the fact that the agency is providing service in a cost effective manner, with staffing levels and salaries lower than the peer averages. Renewal of the tax will enable the agency to continue its focus on providing quality child protective services to the community.

Issues Requiring Further Study

The following areas were identified during the course of the audit, but were not investigated in depth due to the limited scope of the audit:

- **Salaries:** MCCSB's salaries are significantly lower than the peer average, even when the agency's payment of the 8.5 percent employee retirement contribution is included in the total compensation package. MCCSB should assess the impact current salary levels have on its ability to recruit and retain qualified employees. When assessing salaries, the agency should also consider Mahoning County's *cost of doing business factor*, as this may impact salaries in relation to the peers.
- **Residential Services:** MCCSB has experienced increasing expenditures in its residential services function due to increased placements ordered by the Mahoning County Juvenile Court. The agency operates its own residential care group homes, while the peers contract these services to private providers. MCCSB should determine if it is cost effective to operate its own group homes rather than contracting for these services, since this was not in this audit's scope. Although the agency's overall expenditures and staffing levels are lower than the peer average, it is unknown if the residential program is better performed by MCCSB, or if contracting out would be a more cost advantageous approach. In addition, MCCSB should determine whether methods exist to formally monitor and control residential service costs.

Findings

Revenues and Expenditures

Table 1-2 provides a three-year comparison of revenues received by MCCSB from federal, State, and local sources.

Table 1-2: MCCSB Financial Revenues

	FY 2003 Actual	FY 2004 Actual	Actual Annual Change	FY 2005 Budgeted	Projected Annual Change
Federal	\$4,764,967	\$4,566,541	(4.2%)	\$4,566,558	0.0%
State	\$2,188,787	\$1,447,218	(33.9%)	\$1,665,633	15.1%
Local	\$6,576,570	\$6,630,500	0.8%	\$6,368,169	(4.0%)
Total	\$13,530,324	\$12,644,259	(6.5%)	\$12,600,360	(0.3%)

Source: MCCSB and peers

As shown in **Table 1-2**, MCCSB's revenues declined by nearly 7 percent from FY 2003 to FY 2004. According to MCCSB's finance director, the agency normally receives four quarterly child protection allocation wire transfers during the course of a year from federal and State funds. However, due to timing issues associated with the wire transfer, MCCSB received five wire transfers in 2003 and only three wire transfers in 2004. Revenues budgeted for FY 2005 are projected to decrease only slightly.

Table 1-3 presents a revenue comparison for MCCSB and the peers for the most recent fiscal year.

Table 1-3: FY 2004 Revenue Comparison (\$ in millions)

	MCCSB		BCCSB		LCCSB		Peer Average	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Federal	\$4.6	36%	\$7.0	30%	\$6.3	44%	\$6.7	36%
State	\$1.8	14%	\$1.5	6%	\$1.5	11%	\$1.5	8%
Local	\$6.3	50%	\$14.6	64%	\$6.4	45%	\$10.5	56%
Total Revenue	\$12.6	100%	\$23.1	100%	\$14.3	100%	\$18.7	100%
Children Served	5,402		7,014		2,927		4,971	
Revenue Per Child Served (Actual \$)	\$2,355		\$3,298		\$4,871		\$3,761	

Source: MCCSB and peers

Table 1-3 shows that MCCSB collected the least amount of revenue per child served. However, despite serving 8 percent more children than the peer average, Mahoning County serves a smaller percentage of children, in terms of total population, compared to either Butler or Lorain counties (see **Table 1-1**).

Table 1-4 presents actual expenditures in FY 2003 and FY 2004 along with estimated FY 2005 expenditures for MCCSB.

Table 1-4: MCCSB Financial Expenditures (\$ in 000s)¹

	FY 2003 Actual	FY 2004 Actual	Actual Annual Change	FY 2005 Budgeted	Projected Annual Change
Salaries	\$4,120	\$4,353	5.7%	\$4,365	0.3%
Benefits	\$1,825	\$1,917	5.0%	\$1,680	(12.4%)
Supplies	\$117	\$110	(5.9%)	\$112	1.9%
Professional Services: Admin. & Social Services	\$79	\$105	32.9%	\$101	(4.6%)
Equipment	\$50	\$26	(46.9%)	\$1,562	5,796.1%
Auditor Fees	\$106	\$107	0.9%	\$117	9.4%
Utilities	\$60	\$60	(0.1%)	\$73	21.8%
Building	\$68	\$59	(13.5%)	\$98	67.2%
Insurance Premiums	\$15	\$18	20.3%	\$16	(8.4%)
County Charges	\$58	\$0	(100.0%)	\$29	N/A
Travel	\$138	\$133	(3.3%)	\$149	12.2%
Program Expenses	\$4,268	\$5,473	28.2%	\$5,697	4.1%
Special Projects Start-Up	\$5,000	\$0	N/A	\$0	N/A
Total	\$16,282	\$12,666	(22.2%)	\$14,268	12.6%

Source: MCCSB Summary of Expenditures

¹ Columns do not total because numbers have been rounded to the thousandth.

Table 1-4 indicates that MCCSB's expenditures declined by over 22 percent from FY 2003 to FY 2004, but are projected to increase approximately 13 percent from FY 2004 to FY 2005. Explanations for significant line-item variances of 10 percent include the following:

- *A 12.4 percent decrease in benefits from FY 2004 to projected FY 2005:* The expected decrease can be attributed to the departure of several senior executive staff and caseworkers. As a result, new employees who were hired had lower salaries and benefits, but overall salaries slightly increased when the new salaries were coupled with overall agency pay increases.
- *A 32.9 percent increase in professional services from FY 2003 to FY 2004:* The increase was due to increases in adoption-related expenses.

- *A 46.9 percent decrease in equipment from FY 2003 to FY 2004, and a significant increase in equipment from FY 2004 to projected FY 2005:* MCCSB purchased a van in FY 2003. In FY 2005, MCCSB moved into a new building and purchased new office furniture, equipment, and computers.
- *A 21.8 percent increase in utilities and a 67.2 percent increase in building expenses from FY 2004 and projected FY 2005:* These increases can be attributed to the agency's move into a new facility.
- *A 20.3 percent increase in insurance premiums from FY 2003 to FY 2004, and an 8.4 percent decrease from FY 2004 to projected FY 2005:* This category represents fluctuations in the comprehensive insurance plans in which MCCSB participates with the County for general liability, Board and foster parent insurance, and fleet insurance.
- *Fluctuations in county charges between FY 2003 and projected FY 2005:* No expenses were incurred in FY 2004 because of negotiations between MCCSB and the County as to the amount owed.
- *A 12.2 percent increase in travel between FY 2004 and projected FY 2005:* The amount of travel is directly tied to the number of cases that investigated by MCCSB. Through May 31, 2005, MCCSB had served 1,222 total families. When this amount is projected through the entire year, MCCSB can expect to serve 2,933 families in 2005 which is nearly a 31 percent increase over the number of families served in 2004.
- *A 28.2 percent increase in program expenses between FY 2003 and FY 2004:* The increase is attributed to greater placement expenses for residential services, a rise in subsidized adoptions, and greater adoption-related expenses.
- *A one-time expenditure of \$5.0 million for special projects start-up in FY 2003:* This expenditure in FY 2003 was for the cost of the new building. MCCSB contributed \$5 million and the County contributed \$2.5 million.

Table 1-5 compares FY 2004 expenditures of MCCSB and the peers.

Table 1-5: FY 2004 Expenditure Comparison (\$ in 000s)

	MCCSB		BCCSB		CCDJFS		LCCSB		Peer Average	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Salaries	\$4,353	34.4%	\$6,377	35.4%	\$8,097	43.8%	\$6,423	48.1%	\$6,966	41.9%
Benefits	\$1,917	15.1%	\$1,808	10.0%	\$3,341	18.1%	\$1,960	14.7%	\$2,370	14.3%
Supplies	\$110	0.9%	\$119	0.7%	\$255	1.4%	\$140	1.1%	\$171	1.0%
Professional Services	\$105	0.8%	\$0	0.0%	\$0	0%	\$152	1.1%	\$152	0.9%
Auditor Fees	\$107	0.8%	\$0	0.0%	\$0	0%	\$0	0.0%	\$0	0.0%
Equipment	\$26	0.2%	\$289	1.6%	\$143	0.8%	\$394	3.0%	\$275	1.7%
Utilities	\$60	0.5%	\$0 ¹	0.0%	\$336	1.8%	\$70	0.5%	\$136	0.8%
Building	\$59	0.5%	\$461	2.6%	\$911	4.9%	\$0 ²	0.0%	\$457	2.8%
Insurance Premiums	\$18	0.1%	\$8	0.0%	\$56	0.3%	\$0 ²	0.0%	\$32	0.2%
County Charges	\$0	0.0%	\$333	1.8%	\$279	1.5%	\$478 ²	3.6%	\$363	2.2%
Travel	\$133	1.1%	\$210	1.2%	\$150	0.8%	\$153	1.1%	\$171	1.0%
Program Expenses	\$5,473	43.2%	\$8,315	46.1%	\$4,869	26.3%	\$3,378	25.3%	\$5,521	33.2%
Other	\$305	2.4%	\$113	0.6%	\$43	0.2%	\$100	0.8%	\$85	0.5%
Tax Settlement Fees	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$93	0.7%	\$93	0.6%
Total	\$12,666	100%	\$18,032	100%	\$18,480³	100%	\$13,342	100%	\$16,618	100%
Children Served	5,402		7,014		N/A ⁴		2,927		4,971	
Total Expenditures Per Child Served	\$2,345		\$2,571		N/A		\$4,558		\$3,343	

Source: MCCSB and peer summary of expenditures

¹ BCCSB's rent and utilities are combined together in the building line-item.

² LCCSB's county charges cover rent, telephone, maintenance, insurance and other building-related costs. This charge is in lieu of a fee for service.

³ Does not include \$4.9 million in contracted services expenses.

⁴ Information not provided by the agency.

According to **Table 1-5**, MCCSB had the lowest total expenditures when compared to the peers; spending 23.8 percent less than the peer average. MCCSB's total expenditures per child served were 29.9 percent less than the peer average. One explanation for MCCSB having the lowest total expenditures is that the agency's overall salaries are more than \$2.6 million less than the peer average. While salaries represent 41.9 percent of all expenditures for the peers, MCCSB only spent 34.4 percent of its total expenditures on salaries.

Two of MCCSB's largest program areas are investigations and ongoing services. The Intake Unit assesses incoming calls and determines if an investigation is needed. Ongoing services include both DFS and RSD, in which direct services are provided as a result of an investigation.

Table 1-6 compares the costs of these two areas at MCCSB with LCCSB since BCCSB and CCDJFS does not maintain these cost statistics.

Table 1-6: FY 2004 Comparison of Intake and Ongoing Services Costs

	MCCSB	LCCSB
Intake Expenditures (\$ in 000s)	\$1,105	\$1,849
Ongoing Services Expenditures (\$ in 000s)	\$3,513	\$2,695
Total Expenditures (\$ in 000s)	\$12,666	\$13,342
Intake & Ongoing Services as a Percentage of Total Expenditures	36.5%	34.1%
Number of Children Served	5,402	2,927
Average Ongoing Cost Per Child Served	\$650	\$921
Total Investigations	1,641	1,444
Average Intake Cost Per Investigation	\$674	\$1,282

Source: MCCSB and LCCSB

MCCSB expended more on its intake and ongoing services, as a percentage of overall expenditures, than LCCSB. Compared to peers, MCCSB has a lower level of intake-related expenditures, in total, and a higher level of ongoing services-related expenditures. This can be directly attributed to the fact that the peers outsource their RSD functions, while MCCSB performs these services in-house. Boarding costs for children in MCCSB's residential placement program were \$1.26 million, or nearly 36 percent of total ongoing services expenditures. Overall, MCCSB expends \$271 less per child served than LCCSB, and it spends \$608 less per investigation.

Staffing and Workload

Table 1-7 compares MCCSB staffing levels to the peer agencies by classification. All positions are shown as full-time equivalents (FTEs).

Table 1-7: FY 2005 Staffing Comparison

	MCCSB		BCCSB		LCCSB		Peer Average	
	FTEs	% of Total FTEs						
Administration	7.0	5.6%	9.8	5.8%	6.0	4.3%	7.9	5.2%
Legal	1.3	1.0%	N/A	0.0%	N/A	0.0%	N/A	0.0%
Supervisors¹	13.0	10.5%	24.6	14.7%	23.0	16.4%	23.8	15.4%
Caseworkers	55.0	44.0%	91.1	54.3%	69.0	49.3%	80.1	52.0%
Social Work Support	22.5	18.1%	40.4	24.1%	38.0	27.1%	39.2	25.5%
Residential Staff	25.3	20.4%	N/A	0.0%	N/A	0.0%	N/A	0.0%
IT	1.0	0.8%	1.0	0.6%	2.0	1.4%	1.5	1.0%
Public Information	0.0	0.0%	1.0	0.6%	2.0	1.4%	1.5	1.0%
Total FTEs	125.1	100%	167.9	100%	140.0	100%	154.0	100%
Children Served	5,402		7,014		2,927		4,971	
Children Served Per Total FTE	43.2		41.8		20.9		32.3	
Children Served Per Caseworker FTE	98.2		77.0		42.4		62.1	

Source: MCCSB and peer organizational charts and interviews

¹ Includes caseworker supervisors and other management personnel who have supervisory responsibilities.

Although MCCSB serves 8.7 percent more children, it employs fewer supervisors and fewer caseworkers when compared to the peer agencies. However, as shown in **Table 1-7**, the agency has two employee classifications that the peers do not have: legal and residential. This can be attributed to MCCSB's in-house RSD function. According to MCCSB, performing this function in-house is cost effective and it permits children the opportunity to remain closer to home, rather than being transported between service providers.

Although MCCSB employs fewer total FTEs, compared to the peer average, it serves 33.7 percent more children on a per FTE basis. In addition, MCCSB caseworkers serve 58.1 percent more children per total FTE. This is an indication that despite performing RSD-related activities in-house, MCCSB does not appear overstaffed.

Table 1-8 compares supervisor to caseworker ratios at MCCSB and the peer counties. The Child Welfare League of America's (CWLA) recommended supervisor to staff ratio is also included as an industry benchmark.

Table 1-8: Supervisor to Caseworker Ratios

	MCCSB	BCCSB	LCCSB	Peer Average	CWLA Benchmark
Supervisors ¹	9.0	22.6	17.0	19.8	
Caseworkers	55.0	91.1	69.0	80.1	
Supervisor to Caseworker Ratio	1:6.1	1:4.0	1:4.1	1:4.0	1:5.0

Source: MCCSB and peer organizational charts and interviews

Note: No FTE adjustments were made for supervisors; therefore, figures will not mirror those in **Table 1-7**.

¹ Includes only those personnel who have supervisory responsibilities related to casework.

MCCSB has the lowest supervisor to caseworker ratio that is about 52.5 percent lower than the peer average. In addition, MCCSB's supervisor to caseworker ratio is 22.0 percent below CWLA's recommended ratio. To summarize, MCCSB supervisors are typically responsible for overseeing more employees, which is further indication that staffing levels are efficient. It should be noted, however, that a larger span of control (i.e., an increase in caseworkers without a corresponding increase in supervisors) could negatively impact management's ability to address caseworker concerns and effectively oversee operations.

Table 1-9 shows the length of abuse and neglect investigations and the percentage of cases that correspond to each of these categories for MCCSB and the peers.

Table 1-9: Abuse and Neglect Investigation Completion

	MCCSB	BCCSB	LCCSB	Peer Average
Investigations Completed	688	1,158	1,251	1,205
• Within 30 days	83.5%	51.9%	86.6%	65.5%
Investigations Completed	103	382	146 ¹	264
• Between 31 and 45 days	12.5%	17.1%	10.1%	14.4%
Investigations Completed	31	621	47	334
• After 45 days	3.8%	27.8%	3.2%	18.2%
Total	824 ²	2,233 ³	1,444	1,839

Source: MCCSB and the peers

¹ Listed as Within 45 days.

² Total includes 2 cases under sexual abuse listed as still open.

³ Total includes 72 cases listed as still open.

According to **Table 1-9**, MCCSB completes 18 percent more of its investigations within 30 days when compared to the peer average. In addition, MCCSB completes 96 percent of its investigations within 45 days, while the peer average is 80 percent during the same time period. This is an indication that although MCCSB personnel have higher workload levels (see **Tables 1-7** and **1-8**), they perform their work in a timelier manner, thereby ensuring a more efficient and effective level of service.

Table 1-10 illustrates intake operational statistics for MCCSB and the peers for 2004.

Table 1-10: 2004 Peer Comparison of Intake Unit Operational Data

	MCCSB	BCCSB	LCCSB	Peer Average
Number of Referrals	3,221	2,787	2,927	2,857
Number of Investigations	1,641	2,233	1,444	1,839
Average Intake Caseload Size	10	N/A	N/A	N/A
Population Under Age 18	59,693	87,357	74,941	81,149
Investigations as a Percentage of Population under age 18	2.7%	2.6%	1.9%	2.3%
Cases Investigated as a Percentage of Referrals	50.9%	80.1%	49.3%	64.4%

Source: MCCSB and the peers

Note: Peers did not provide average intake caseload size data.

Table 1-10 shows that compared to the peer average, MCCSB's Intake Unit receives more referrals, but conducts fewer investigations than the peer average.. In addition, MCCSB had 0.4 percent more investigations as a percentage of the population under age 18 when compared to the peer average. **Table 1-10** also illustrates that MCCSB's averaged 10 cases per intake employee in 2004. However, the agency's caseload size falls slightly short of the CWLA-recommended caseload standard of 12 active initial assessment/investigation cases per worker, per month.

Table 1-11 shows key foster care placement indicators for MCCSB and the peers. The information was obtained from the Child Protection Oversight and Evaluation (CPOE) Study. CPOE is a quality assurance system based on methods such as continuous quality improvement, automated child welfare data collection, and outcome measures. The information presented below was obtained from CPOE Stage 5 Study which was conducted by the Ohio Department of Jobs and Family Services with all 88 county children service agencies between July 1, 2003 and December 31, 2004.

Table 1-11: Foster Care Placement Indicators

	MCCSB	BCCSB	LCCSB	Peer Average	CPOE Benchmark
Children having two or fewer placements	88.2%	84.4%	86.4%	85.4%	86.7%
Children who entered substitute care within one year of exit	22.0%	18.6%	5.5%	12.1%	8.6%
Children who were reunified within 12 months of removal	81.1%	67.4%	75.9%	71.7%	76.2%
Children adopted within 24 months of removal	25.0%	19.2%	70.6%	44.9%	32.0%

Source: MCCSB, the peers, and CPOE

As shown in **Table 1-11**, MCCSB exceeds both the peer average and CPOE benchmarks in two out of three indicators. Specifically, a higher percentage of children have two placements or less, can be attributed to a joint venture with the Diagnostic and Evaluation Center, which is a private, non-profit agency, as noted in the CPOE Study's findings. This program targets children's transition in and out of placement. Moreover, a mental health professional works with the child and the substitute caregiver for a minimum of two months to offer direct support.

Furthermore, MCCSB exceeds the peer average and CPOE benchmark indicators for children who were reunified with their legal guardians within 12 months of removal. This is due to the creation of family team meetings which occur when a child is placed into substitute care, as noted in the CPOE Study's findings. The purpose of the meetings is to allow family participation in the development of a case plan.

Areas for improvement, however, are indicated by MCCSB's relatively high percentage of children entering substitute care within one year of exit. MCCSB attributes this to its current practice of placing a majority of children with relatives, as noted in the CPOE Study's findings. According to the agency, a high percentage of relatives typically decide to return the child to the agency, or directly to the parent. In many cases, the child is in an unsafe situation with the parent and must be returned to the agency. LCCSB performed better in this area because services provided in the placement setting are still offered when a child returns home. In addition, other services are provided to parents such as parenting, psychological services, or counseling.

MCCSB also fell short of peer and CPOE benchmarks for children being adopted within 24 months of removal. The agency attributes this to the length of time it takes for a case to move through the County court system, as well as the length of time it takes for the Court to render decisions. As noted in the CPOE Study's findings, LCCSB attributes high performance in this area to its practice of commencing the adoption process when filing for permanent custody of the child. This normally occurs by the first semi-annual case review when current case plan options have been reviewed. However, concurrent case planning is not emphasized by MCCSB. In

addition, LCCSB has not experienced backlogs in cases or delays in court hearings which have allowed case decisions to be made more efficiently.

Compensation and Benefits

Table 1-12 shows the average salary for each classification for MCCSB and the peers.

Table 1-12: Average Salary by Classification

	MCCSB	MCCSB – With 8.5% OPERS Pickup	BCCSB	LCCSB	Peer Average
Administrators	\$64,009	\$69,450	\$77,480	\$77,349	\$77,415
Legal	\$72,993	\$79,198	N/A	N/A	N/A
Supervisors	\$43,009	\$46,665	\$51,944	\$56,234	\$54,089
Caseworkers	\$34,168	\$37,072	\$39,065	\$45,942	\$42,504
Residential	\$27,631	\$29,980	N/A	N/A	N/A
Support	\$25,119	\$27,254	\$34,409	\$33,323	\$33,866
Public Information	N/A	N/A	\$73,798	\$50,950	\$62,374
IT	\$29,000	\$31,465	\$50,960	\$56,254	\$53,607
Average Salary	\$34,169	\$37,074	\$42,352	\$45,774	\$44,063

Source: MCCSB and peer salaries

As shown in **Table 1-12**, MCCSB's average employee salary is 22.5 percent lower than the peer average. This figure excludes an Ohio Public Employee Retirement System (OPERS) pickup of 8.5 percent. Including the pickup, MCCSB's average employee salary falls 15.9 percent below the peer average. Neither, BCCSB nor LCCSB are responsible for picking up the employees' share for OPERS. MCCSB's lower overall average salary can be attributed to having significantly lower salaries in the administrator, supervisor, caseworker, and support staff classifications.

Table 1-13 compares entry-level salaries for caseworkers and support staff with those of the peers as noted in the collective bargaining agreement.

Table 1-13: Starting Salaries

	MCCSB	BCCSB	LCCSB	Peer Average
Caseworker	\$26,500	\$31,505 ¹	\$31,782	\$31,644
Support Staff	\$17,230 ²	\$24,882 ³	\$26,364 ⁴	\$25,623

Source: MCCSB and peer salary schedules

Note: Figures are rounded to the nearest \$1.

¹ Reflects the average first step salary of Social Worker 2, 3, and 4.

² Reflects the average base salary for the following positions: Secretary 1, Account Clerk, Clerical Specialist, Technical Typist, Telephone Operator, Clerk, and Family Service Aide.

³ Reflects the average first step salary for Administrative Assistant (Quality Assurance), Telephone Operator, Secretary 1, Typist, and Financial Specialist.

⁴ Reflects the average starting salary for the following positions: Clerk, Typist, Secretary 3, Account Clerk, Case Aide, Data Analyst, Receptionist, and Secretary 3.

As shown in **Table 1-13**, MCCSB's entry-level salaries for caseworkers and support staff salaries are significantly lower when compared to both BCCSB and LCCSB. This is despite the fact that MCCSB employees (e.g., caseworkers) serve more children per total FTE, compared to the peer average (see **Table 1-7**). Furthermore, if the 8.5 percent OPERS retirement pick up is added to the starting salary amounts, MCCSB starting salaries are still lower than the peer average, or \$28,753 for caseworkers and \$18,695 for support staff

Table 1-14 compares MCCSB's insurance premium costs and employee health care contributions to the peers, as well as local and statewide averages identified by the State Employment Relations Board (SERB).

Table 1-14: Health Care Insurance Premiums Comparison

	Provider (s)	Monthly Premium For Single	Full-Time Employee Share (Monthly)			Monthly Premium For Family	Full-Time Employee Share (Monthly)		
			(High)	(Mid)	(Low)		(High)	(Mid)	(Low)
MCCSB (Medical Mutual)	Plus	\$396.14	\$26.94			\$929.57	\$61.04		
	Select	\$414.90	\$27.30			\$978.61	\$61.98		
BCCSB	Medical Mutual	\$247.90	\$74.97 (High)	\$39.74 (Mid)	\$5.55 (Low)	\$722.90	\$224.16 (High)	\$114.16 (Mid)	\$15.26 (Low)
LCCSB	Medical Mutual	\$282.00	\$28.20			\$706.00	\$70.60		
SERB Average, 2004¹	Average Monthly Cost of Medical Premiums	\$349.22	\$27.17			\$913.18	\$82.59		
Warren/Youngstown Area¹	Average Monthly Cost of Medical Premiums	\$401.50	\$18.20			\$635.40	\$70.60		

Source: MCCSB, the peers, and SERB

¹ The premium information was obtained from the State Employment Relations Board (SERB) Research and Training Section 2004 Report on the Cost of Health Insurance in Ohio's Public Sector.

As show in **Table 1-14**, MCCSB incurs higher health care premium costs when compared to the peers. Also, as shown in **Table 1-5**, the agency's benefits are 15.1 percent of all expenditures compared to the peer average of 14.3 percent. Furthermore, both BCCSB and LCCSB (for both mid and high options) require greater employee monthly contributions than MCCSB. Although MCCSB employees are responsible for paying a similar single premium amount when compared to the SERB average, employees who select family coverage pay 26 percent less than the SERB average for family coverage and 13.5 percent less then the Warren/Youngstown area average for family coverage. However, as of August 5, 2005, the County increased the employee share to 10 percent of the premium. Therefore, employees will pay more than the peer amounts and the SERB averages.

Table 1-15 compares certain features which should be considered when evaluating costs in conjunction with choosing a medical plan.

Table 1-15: Key Medical Plan Benefits

	MCCSB	BCCSB			LCCSB
	Medical Mutual SuperMed Plus Medical Mutual SuperMed Select	High	Mid	Low	
Office Visits	\$10 Co-pay then 100% \$10 Co-pay then 100%	\$20 Additional 20%	\$25 Additional 20%	\$40 Additional 20%	20%
Prescription Plan Included?	Yes Yes	No	No	No	Yes
Employee Annual Deductible	\$200 single/\$400 family None	\$250 single/ \$500 family	\$500 single/ \$1,000 family	\$750 single/ \$1,500 family	\$100 single/\$200 family
Employee Out of Pocket Maximum	\$1,000 single/\$2,000 family None	\$1,000 single/\$2,000 family	\$2,000 single/\$4,000 family	\$3,000 single/\$6,000 family	\$500 single/\$1,000 family
Need to Choose Primary Physician	Yes	N/A			No
Maternity	100% 100%	20%	20%	30%	20%
Well Child Care	\$10 Co-pay then 100% (limit if \$500 per benefit period) \$10 Co-pay then 100%	N/A			20%
Inpatient Hospital Care	100% 100%	20%	20%	30%	20%
Outpatient Care	100% (Office visit includes \$10 Co-pay) 100%	20%	20%	30%	20%

Source: Schedule of Benefits

The plan benefits illustrated in **Table 1-15** help to explain higher health care premium costs at MCCSB when compared to BCCSB and LCCSB. Specifically, MCCSB has lower employee co-pays and office visit coverage that exceeds the peers. Moreover, MCCSB coverage for maternity, well child care, inpatient hospital care, and outpatient care also exceeds those of the peers.



Mahoning County Children Services

222 W. Federal Street, 4th Floor • Youngstown, Ohio 44503 • 330-941-8888 / Fax 330-941-8787

August 9, 2005

Auditor of State, Performance Audit Section
Cleveland Regional Office
Lausche Building
615 Superior Avenue, N.W., 12th Floor
Cleveland, Ohio 44113-1801

Mahoning County Children Services, in conjunction with the Mahoning County Commissioners, hereby responds to the Performance Audit conducted by the Auditor of State, Performance Audit Section. After review and discussion, we find the audit to be accurate and complete.

The audit conclusions confirm that the agency is in fact operating efficiently and providing quality child protective services to residents of Mahoning County. The audit further concludes that the .85 mill levy renewal is needed for continued operation of the agency at current optimal levels. Mahoning County Children Services strives to meet or exceed all performance standards and maintain quality services within prudent spending limitations.

The two areas identified as requiring further study were staff salaries and residential services. In line with those recommendations, the agency will take both issues under advisement and formulate decisions based on current available information. With regards to salaries, the agency will begin contract negotiations in September or October of 2005. At that time, salaries and fringe benefits will be reviewed and further comparisons will be conducted with other agencies, both locally and statewide.

The issue of Residential Services has been an on-going concern of Mahoning County Children Services and the Mahoning County Commissioners, due to the increase of placements in residential facilities and the escalating costs associated with them. The audit cites the possibility of contracting out such services as are done in the peer counties, rather than the current operation of MCCSB's three group homes. Although MCCSB realizes that there are some advantages to sub-contracting services, we find that operating our own group homes affords the agency the leverage to facilitate placements quickly and keep the children placed within the County and closer to their families. From a cost perspective, expenditures for operating our own group homes verses contracting out are relatively close. Per diem costs for group home operations are comparable to residential facilities per diem rates. However, costs are more predictable with agency operated group homes, where per diem rates of outside facilities are both unpredictable and can be modified at the discretion of the facility. This places the agency in a situation of either complying with the per diem charges or the child cannot be placed at that facility. It is the conclusion of MCCSB that sub-contracting for residential services would have to result in a measurable decrease in costs, which at this time would not be the outcome.

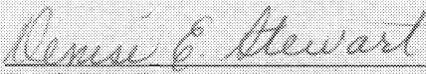
Our Mission:

Mahoning County Children Services, in partnership with the community, is committed to assuming a leadership role in protecting children and preserving families.

Auditor of State, Performance Audit Section
August 9, 2005
Page 2

Overall, both Mahoning County Children Services and the Mahoning County Commissioners find the Performance Audit conducted affirms the efficient operation of this agency and recognizes Mahoning County Children Services' commitment to the residents of Mahoning County.

Sincerely,



Denise E. Stewart
Executive Director



Anthony T. Traficanti
Mahoning County Commissioner

DES/bsm