



Department of Health

Maternal Child Health Block Grant Audit

Audit Period: September 2013 through October 2014

Results Summary:

Objective	Conclusion
Data Collection for Performance Reporting.	Well-Controlled with Improvements Needed
Data Validation for Performance Reporting.	Well-Controlled with Improvements Needed

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Executive Summary

Background

The Maternal and Child Health Services Block Grant (MCHBG) is the nation's oldest federal-state partnership to promote and improve the health, safety, and well-being of Ohio's mothers and children. The program helps ensure the health of the nation's mothers, women, children and youth, including children and youth with special health care needs, and their families. The Ohio Department of Health (ODH), Division of Family and Community Health Services (DFCHS) is charged with administering the MCHBG in Ohio.

The MCHBG provides approximately \$23 million in funding to Ohio each year, which enables ODH to allocate funds for a wide range of public health service programs on a state and local level. In state fiscal year 2014, the grant was allocated to the following programs:

- Child Family Health Services Program received \$7.9 million or 33% of the grant;
- Programs to support child and family health related activities received \$6.3 million or 27% of the grant;
- Community Health Services and Patient Centered Primary Care Program received \$4.4 million or 18% of the grant; and
- Children with Developmental and Special Health Needs Program received \$5.2 million or 22% of the total grant.

The Oral Health Section, within the DFCHS, collects and analyzes oral health data to measure the prevalence of oral diseases among Ohioans, to understand the barriers that keep Ohioans from getting regular dental care, and to evaluate its efforts to help Ohioans achieve better oral care. ODH annually reports this data to the Department of Health and Human Services, Office of Health Resources and Services Administration as a performance measurement of the MCHBG. About every five years, the Section collects data to determine the percentage of Ohio third graders with untreated caries.

During the audit, OIA identified opportunities for ODH to strengthen internal controls and improve business operations. This audit conforms to the *International Standards for the Professional Practice of Internal Auditing*. OIA would like to thank ODH staff and management for their cooperation and time in support of this audit.

This report is solely intended for the information and use of agency management and the State Audit Committee. It is not intended for anyone other than these specified parties.



Scope and Objectives

OIA staff was engaged to perform an assurance audit related to the controls over the MCHBG. The scope of this review was limited to State Performance Measure #7 of the MCHBG. State Performance Measure #7 is to reduce the percentage of third grade students with untreated caries. The scope did not include a review of systems controls related to ODH databases used to administer the program. This work was completed October through December 2014. Specifically, the audit objectives were as follows:

1. Evaluate the design and effectiveness of controls around data collection for performance reporting.
2. Evaluate the design and effectiveness of controls around data validation for performance reporting.

Detailed Observations and Recommendations

The Observations and Recommendations include only those risks which were deemed high or moderate. There were no high or moderate observations identified as a result of this audit. Low risk observations were discussed with individual agency management and are not part of this report. However, the low risk observations were considered as part of the audit objective conclusions.



Appendix A – Classification of Conclusions and Observations

Classification of Audit Objective Conclusions

Conclusion	Description of Factors
Well-Controlled	The processes are appropriately designed and/or are operating effectively to manage risks. Control issues may exist, but are minor.
Well-Controlled with Improvement Needed	The processes have design or operating effectiveness deficiencies but do not compromise achievement of important control objectives.
Improvement Needed	Weaknesses are present that compromise achievement of one or more control objectives but do not prevent the process from achieving its overall purpose. While important weaknesses exist, their impact is not widespread.
Major Improvement Needed	Weaknesses are present that could potentially compromise achievement of its overall purpose. The impact of weaknesses on management of risks is widespread due to the number or nature of the weaknesses.

Classification of Audit Observations

Rating	Description of Factors	Reporting Level
Low	Observation poses relatively minor exposure to an agency under review. Represents a process improvement opportunity.	Agency Management; State Audit Committee (Not reported)
Moderate	Observation has moderate impact to the agency. Exposure may be significant to unit within an agency, but not to the agency as a whole. Compensating controls may exist but are not operating as designed. Requires near-term agency attention.	Agency Management and State Audit Committee
High	Observation has broad (state or agency wide) impact and possible or existing material exposure requiring immediate agency attention and remediation.	Agency Management and State Audit Committee