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**Department of Early Learning (DEL)**

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**Agency: 357**

**Audit Report:** 2010 F

**Finding Number:** 031

**Finding:** The Department of Early Learning and the Department of Social and Health Services do not have adequate internal controls over direct payments to child care providers.

**Resolution:** The Department of Early Learning (DEL) and the Department of Social and Health Services (DSHS) do not concur with this audit finding. In July 2008, DEL and DSHS implemented a process to reconcile child care payments to attendance records to determine if the payments were supported by appropriate documentation.

On a monthly basis, payment files are randomly selected from child care centers and family child care homes by DSHS. Those records are audited by DSHS to monitor for correct payments. Overpayments and underpayments are written by DSHS if found during the monitoring.

This reconciliation occurred through the fiscal year 2010 audit period.

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