

CCDF Fraud Toolkit Instructions

The purpose of this document is to provide an overview and instructions for using the different sections of the Child Care and Development Fund (CCDF) Fraud Toolkit, provided by the National Center on Subsidy Innovation and Accountability (NCSIA).

Overview

The CCDF Fraud Toolkit (Toolkit) is an evolving resource designed to assist Lead Agencies in increasing program integrity and accountability and decreasing fraud within the child care program. The Toolkit will encompass five separate evaluation sections: an overall Fraud Risk Assessment, and additional assessments for Prevention, Detection, Enforcement & Recovery, and Monitoring.

The overall Fraud Risk Assessment and Prevention Assessment sections of the Toolkit are the first available resources provided and include element questions related to overall fraud risk and fraud prevention strategies. When a question is answered, an automated response text is displayed, which may include recommended next steps based on the Lead Agency's answer.

After answering all questions, a summary of risk information will display on the RESULTS SUMMARY tab of the chosen section's workbook. The summary is designed to provide the Lead Agency with a risk assessment and draw attention to areas that may require additional focus.

Note: The Fraud Risk Assessment section of the Toolkit is the only section that will provide the Lead Agency with an overall risk assessment score.

Currently, the Toolkit is designed to allow Lead Agencies to assess their risk levels and provide basic next steps. As additional Fraud Toolkit resources are developed and become available, the Toolkit will evolve to become more robust and provide links to resources to help with fraud detection, prevention, enforcement and recovery.

Instructions

Each section of the Toolkit has two tabs: QUESTIONS and RESULTS SUMMARY. The QUESTIONS tab is interactive and used to respond to a series of questions from multiple categories. The RESULTS SUMMARY tab is updated based on the answers provided and displays a summary based on the completion of the QUESTIONS tab.

Answer Assessment Questions

There are only three acceptable answers for each question: 'Yes', 'No', and 'I Don't Know'. The answer may be typed in or selected from a drop-down list. To get started:

1. Open the desired section to be used (i.e. Fraud Risk Assessment or Prevention).

Fraud Risk Assessment Tool				
CATEGORY	QUESTION	ANSWER	RISK	RECOMMENDATION
Systems / Software	Does your agency have security roles in place to limit data access to only those who need it? (for example, provider data, financial data, client data, etc.)			
Systems / Software	Does your eligibility/provider system have controls in place that would enforce adherence to policy? (for example, alerts, management reports, or system edits that prevent a worker from proceeding if required information is missing)			

The **QUESTIONS** tab is displayed.

2. Click the Answer box for the first question to display the Answer drop-down arrow.

Fraud Risk Assessment Tool				
CATEGORY	QUESTION	ANSWER	RISK	RECOMMENDATION
Systems / Software	Does your agency have security roles in place to limit data access to only those who need it? (for example, provider data, financial data, client data, etc.)	▼		
Systems / Software	Does your eligibility/provider system have controls in place that would enforce adherence to policy? (for example, alerts, management reports, or system edits that prevent a worker from proceeding if required information is missing)			

A drop-down arrow is displayed in the Answer box.

3. Click the Answer drop-down arrow to display a list of answer choices.

Fraud Risk Assessment Tool				
CATEGORY	QUESTION	ANSWER	RISK	RECOMMENDATION
Systems / Software	Does your agency have security roles in place to limit data access to only those who need it? (for example, provider data, financial data, client data, etc.)	YES NO UNKNOWN		
Systems / Software	Does your eligibility/provider system have controls in place that would enforce adherence to policy? (for example, alerts, management reports, or system edits that prevent a worker from proceeding if required information is missing)			

A list of answer choices is displayed.

4. Select the desired answer for the question to display the Risk and Recommendation.

Fraud Risk Assessment Tool				
CATEGORY	QUESTION	ANSWER	RISK	RECOMMENDATION
Systems / Software	Does your agency have security roles in place to limit data access to only those who need it? (for example, provider data, financial data, client data, etc.)	NO	Medium	User-specific security roles protect your program data from falling into the wrong hands or being used in a fraudulent way. Consider requesting technical assistance to help identify best practices in this area.
Systems / Software	Does your eligibility/provider system have controls in place that would enforce adherence to policy? (for example, alerts, management reports, or system edits that prevent a worker from proceeding if required information is missing)			

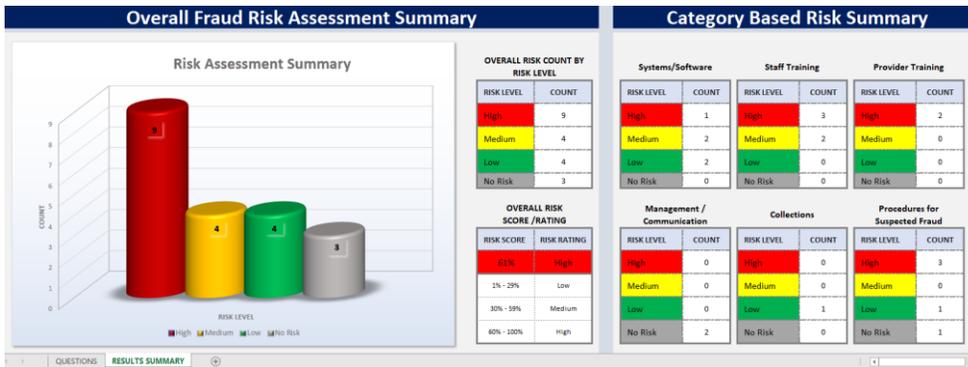
The answer is populated in the Answer box and a Risk level and Recommendation are displayed.

Note: The answer may also be typed in exactly as it appears in the drop-down list or selected from the list.

Repeat steps 2 – 4 until all questions are answered.

View Assessment Results

1. Answer all assessment questions, per instructions above (“Answer Assessment Questions”).
2. Click the RESULTS SUMMARY tab at the bottom of the page.



The Overall Fraud Risk Assessment Score and/or the Category Based Risk Summary are displayed.

- Review the results and begin exploring ways to reduce risk; seek technical assistance, if desired.
- Return to the QUESTIONS tab for a more focused, question level review of the risk level and recommendations.

Filter Questions

Auto-filters are built into the QUESTIONS tab to filter the page based on either column. For example, it may be beneficial to filter the results to show all *High*-risk responses. Another approach is to filter the Category column for a focused view by that category.

The following instructions cover filtering by risk level.

- Click the QUESTIONS tab, if it is not already open.

Fraud Risk Assessment Tool			
CATEGORY	QUESTION	ANSWER	RISK
Systems / Software	Does your agency have security roles in place to limit data access to only those who need it? (for example, provider data, financial data, client data, etc.)	NO	Medium
Systems / Software	Does your eligibility/provider system have controls in place that would enforce adherence to policy? (for example, alerts, management reports, or system edits that prevent a worker from proceeding if required information is missing)	NO	High

The completed questions are displayed with filter drop-down arrows on each column.

- Click the drop-down arrow on the desired column.

Fraud Risk Assessment Tool			
CATEGORY	QUESTION	ANSWER	RISK
Systems / Software	Does your agency have security roles in place to limit access to only those who need it? (for example, provider data, financial data, client data, etc.)	NO	Medium
Systems / Software	Does your eligibility/provider system have controls in place that would enforce adherence to policy? (for example, alerts, management reports, or system edits that prevent a worker from proceeding if required information is missing)	NO	High
Systems / Software	Does your agency's CCDF related systems have audit capabilities? (for example, tracking user actions in an system)		
Systems / Software	Does your agency have the ability to run CCDF regula management reports?		
Systems / Software	Does your agency have the ability to run CCDF relat attendance, enrollment, and payment reports?		
Staff Training	Does your agency have staff training on fraud preven detection?		

The auto-filter drop-down appears with all column values selected by default.

- Uncheck values until the only value checked is the one desired to display.

CATEGORY	QUESTION	ANSWER	RISK	RECOMMENDATION
Systems / Software	Does your agency have security roles in place to limit access to only those who need it? (for example, payroll financial data, client data, etc.)			User-specific security roles protect your program data from falling into the wrong hands or being used in a fraudulent way. Consider requesting technical assistance to help identify best practices in this area.
Systems / Software	Does your eligibility/provider system have controls in place that would enforce adherence to policy? (for example, management reports, or system edits that prevent a worker from proceeding if required information is missing)			System restrictions are a critical way to prevent intentional and unintentional errors. Consider requesting technical assistance to help identify best practices in this area.
Systems / Software	Does your agency's CCDF related systems have audit capabilities? (for example, tracking user actions in an system)			Audit trails within the system can help to deter users from engaging in inappropriate or fraudulent actions and can help administrators track specific users within the system. Consider requesting technical assistance to help identify best practices in this area.
Systems / Software	Does your agency have the ability to run CCDF related management reports?			It may be beneficial to find out what reports are available and if they provide information that is helpful in identifying (potentially) fraudulent activity. Case Management reports are critical in identifying potentially fraudulent activity. Consider requesting technical assistance to help identify key data elements normally captured in these types of reports.
Systems / Software	Does your agency have the ability to run CCDF related attendance, enrollment, and payment reports?			It may be beneficial to find out what reports are available and if they provide information that is helpful in identifying (potentially) fraudulent activity. Case Management reports are critical in identifying potentially fraudulent activity.
Staff Training	Does your agency have staff training on fraud prevention detection?			It may be beneficial to find out what current training is available for staff. Having staff training on fraud prevention and detection is crucial for reducing and identifying possible fraud.

The checked values indicate which rows will display.

- Click the [OK] button.

CATEGORY	QUESTION	ANSWER	RISK	RECOMMENDATION
Systems / Software	Does your eligibility/provider system have controls in place that would enforce adherence to policy? (for example, alerts, management reports, or system edits that prevent a worker from proceeding if required information is missing)	NO	High	System restrictions are a critical way to prevent intentional and unintentional errors. Consider requesting technical assistance to help identify best practices in this area.
Staff Training	Does your agency have trainings in place for the eligibility workers on front-end detection? (for example, early detection for new applicants and active recipients)	NO	High	Having this front line of defense is important to prevent fraudulent activities. Early detection is one of the most important steps for reducing fraud. Consider requesting technical assistance to help identify best practices in this area.
Staff Training	Does your agency have staff training on protocols for reporting and acting on suspected fraudulent activity? (for example, a tracking system to record and monitor referral statuses)	NO	High	Having formal protocols to follow in the event of suspected fraudulent activity is critical in expediting successful prosecution efforts. Consider requesting technical assistance to help identify best practices in this area.
Staff Training	Does your agency have a resource for preparing staff to testify at various legal proceedings that may encounter?	NO	High	Having a resource for preparing staff for investigations and legal proceedings is crucial for successful prosecution efforts. Consider requesting technical assistance to help identify best practices in this area.
Provider Training	Does your agency offer provider training on fraud deterrence? (for example, billing, invoicing, risk of prosecution, etc.)	NO	High	Provider training that covers key areas prone to fraudulent activities, as well as highlighting fraud prosecution realities, can be a great deterrent to engaging in fraud. We recommend developing a provider training curriculum addressing the risks of fraudulent activities. Consider requesting technical assistance to help identify best practices in this area.
Provider Training	Does your agency have protocols in place for providers to acknowledge their responsibilities from a program integrity perspective? (for example, attestations for accurate reporting of attendance/billing)	NO	High	When a provider has to sign documents indicating that they understand their responsibilities, they are acknowledging that they are going to be held accountable in the event of any wrong doing. Not only can this be a helpful deterrent, their signature attestation can be used as evidence in court proceedings. A best practice is to develop protocols for providers to formally acknowledge their roles and responsibilities related to program integrity. Consider requesting technical assistance to help identify best practices in this area.

Only rows with the checked value are displayed.

Note:

To remove the filter and display all rows, click the filter drop-down arrow again and check the Select All value and then click the [OK] button.