October 14, 2014

Edward Day, County Executive
County of Rockland
Office of the County Executive
Allison-Parris County Office Building
11 New Hempstead Road
New City, NY 10956

Report Number: S9-13-33

Dear Mr. Day and Members of the Legislature:

A top priority of the Office of the State Comptroller is to help county officials manage their resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support county operations. The Comptroller oversees the fiscal affairs of counties statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving county operations and governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard county assets.

In accordance with these goals, we conducted an audit of eight counties throughout New York State. The objective of our audit was to determine if actions taken by the Child Protective Services (CPS) units are sufficient to reduce Rockland County’s (County) abuse and neglect recurrence rate. The objective included determining if CPS units established measurable recurrence rate reduction goals, implementation plans and progress tracking mechanisms and if the recurrence rate is declining as a result. We included the County in this audit. Within the audit scope, we examined the County’s policies and procedures and reviewed a sample of indicated cases for the period January 1, 2011 through December 31, 2012.

This report of examination letter contains our findings and recommendations specific to the County. We discussed the findings and recommendations with County officials and considered their comments, which appear in Appendix A, in preparing this report. County officials generally disagreed with our findings and recommendations. Appendix B includes our comments on issues raised in the County’s response. At the completion of our audit of the eight counties, we prepared a global report that summarizes the significant issues we identified at all of the counties audited.
Summary of Findings

Historically, the County has maintained one of the State’s lowest abuse and neglect recurrence rates. However, the County’s recurrence rate increased from 6.6 percent as of March 2008 to 10 percent as of September 2012.

While many factors affect recurrence rates, we found the County was not able to fully implement its program improvement plan (PIP), which was designed to reduce past recurrence rates. A significant component of the PIP focused on the rollout of family meetings, which were designed to increase the use of kinship care, capitalize on family strengths and create a partnership and shared decision-making process between the family and the CPS unit. According to County officials, they could not fully implement the PIP because the New York State Office of Children and Family Services (OCFS) did not provide the required training; however, the training was rolled out in January 2014.

In addition, the County did not perform certain best practices that we identified during our audit. For example, the County did not reexamine recurrence cases, nor does it track or perform any data analysis of its recurrence cases to better understand and reduce child abuse and neglect recurrences.

Background and Methodology

The County, governed by a 17-member County Legislature, covers 199 square miles and has approximately 312,000 residents, including 87,500 children younger than 18 years of age. The County Executive, along with other administrative staff, is responsible for the County’s day-to-day operations. The County’s Department of Social Services’ budgeted appropriations totaled $50.4 million for fiscal year 2012.

OCFS oversees the State’s child welfare service programs that are administered by the County, including the CPS program. Each county has its own CPS unit and must adhere to the OCFS CPS Program Manual (Manual), which incorporates current laws and regulations, as well as relevant CPS guidelines and procedures. Each CPS unit is required to investigate child abuse and maltreatment reports, to protect children from further abuse or maltreatment, and to provide rehabilitative services to children, parents and other involved family members.

OCFS states that recurrence rates are the percentage of children that were victims of a substantiated allegation of child abuse or neglect in an indicated report during a six-month period that had another substantiated allegation in an indicated report within six months of the date of the first indicated oral report. According to OCFS records, as of September 2012, the County’s recurrence rate was 10 percent and the State’s recurrence rate was 12.4 percent. The national standard is 5.4 percent.2

1 A written strategy for improving safety outcomes
2 The Children’s Bureau of the U.S. Department of Health and Human Services set a national standard for recurrence of maltreatment, which is measured using data from the National Child Abuse and Neglect Data System (NCANDS).
Federal reviews of OCFS’s child and family services conducted in 2001 and 2008 found that OCFS did not comply with federal child welfare requirements. The reviews found the State did not meet the national standards for maltreatment recurrence. In fact, the State’s recurrence rate has been much higher than the national standard for several years and, in many districts, is on the rise. As a result, each county’s CPS unit was required to develop and implement its own PIP to help in reducing recurrence rates.

The CPS Manual sets forth many laws and regulations on how CPS investigations and services are performed. These include completing child abuse or neglect investigations, preparing Risk Assessment Profiles and provision of necessary services, developing Family Assessment and Services Plans, requirements for frequency and type of face-to-face worker-client interactions and monitoring of services when the CPS worker is not the direct provider of rehabilitative services.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). To complete our audit objective we conducted interviews with County officials, reviewed adopted policies and procedures, and identified case management requirements per the Manual. We reviewed a sample of indicated cases, including a sample of recurrent cases, and related documentation. More information on such standards and the methodology used in performing this audit is included in Appendix D of this report.

Audit Results

Program Improvement Plans – The County’s PIP established an implementation plan, a progress tracking mechanism and a target recurrence rate of 6.6 percent. Although the County historically has had one of the lowest recurrence rates in the State, in September 2012, its recurrence rate was 10 percent and its average recurrence rate since March 2008 was 8.1 percent, or 50 percent higher than the national standard of 5.4 percent. During the September 2012 reporting period, the County worked with a family with seven children. County officials informed us that the children, after receiving services, shared details of prior abuse and neglect. Caseworkers reported these instances which resulted in recurrences that negatively impacted their recurrence rate during the reporting period. Officials also shared the County’s recurrence rate will drop to 3.7 percent when the March 2013 recurrence rates are published.

A major focus of the PIP was to train CPS unit staff to facilitate family meetings, which are designed to increase the use of kinship care, capitalize on family strengths and create a partnership and shared decision-making process between the family and the CPS unit. In a family meeting, parents, children (if age appropriate), and relevant extended family members or others identified as important to finding solutions plan for protecting the child and keeping them safe. However, the County did not train its caseworkers on how to conduct these meetings. According to County officials, OCFS was responsible for developing and offering the family meeting training; however, the training was not provided until January 2014.

Child Abuse and Neglect Recurrence Tracking and Analysis – According to the National Resource Center on Child Maltreatment (Center), every state has a wealth of information from the data

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3 Operated by the Child Welfare Institute and Action for Child Protection, a service of the Children’s Bureau, U.S. Department of Health and Human Services
maintained on families within the child welfare system, and analyzing this information allows for better knowledge of why states, or local units, are experiencing specific outcomes, both positive and negative. The Center asserts that combining the use of historical data and programmatic knowledge can help maximize the impact of interventions.

Between March 2008 and September 2012, the County’s average number of child abuse and neglect indications was 198 with a rate of child abuse and neglect recurrence averaging 8.1 percent. To determine why a recurrence occurred, we randomly sampled 10 of the 18 recurrence cases for the period January 1, 2011 through December 31, 2012. We examined the case files to determine if the caseworker complied with the CPS Manual’s requirements, completed the investigation properly, developed Risk Assessment Profiles appropriately with the provision of services where necessary, designed Family Assessment and Service Plans, and met the face-to-face communication requirement. We found the caseworkers complied with the Manual and managed the cases in accordance with the County’s policies and procedures.

We also interviewed the caseworker who managed each case and/or the case supervisor who oversaw the case to learn why they believe the recurrence occurred and what they may have done differently to prevent the recurrence. These caseworkers and supervisors often told us that the caregiver or other individual residing in the home had mental health issues or a drug use condition. However, in all cases, the caseworkers and supervisors could not think of any other actions they may have taken to prevent a recurrence. The County does not require reexamination of recurrence cases and does not do so.

Understanding and analyzing a county’s historical data could also help a county reduce its child abuse and neglect recurrence rate. For example, tracking and analyzing child abuse and recurrence data based on the type of abuse or neglect, defining the abuser (including such characteristics as the relationship with the victim, age, gender, mental health status, previous abuse or neglect findings or substance abuse issues), family culture, demographics and family history with the CPS unit are all valuable for understanding the family environment and abuse and neglect triggers. Correlating such known information with previous services offered or received could lead to a better understanding of the abuse and neglect. Such actions may allow for more proactive and preventative measures that could lead to lower recurrence rates.

We found the County does not track or analyze its recurrence cases. Doing so could help develop a better understanding of why the recurrence occurred or what historically has or has not worked to prevent recurrence. We encourage the County, when a recurrence occurs, to reexamine the case and the actions taken and consider what might have prevented the recurrence. Such actions could help the County reduce its recurrence rate by learning from past actions.

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4 We examined training records for 10 caseworkers and found two employees did not complete mandatory Equal Opportunity Employment training. Although the County mandates this training, it does not affect the caseworker’s ability to effectively manage a child abuse and neglect case or conduct an investigation. All other mandatory training was complete.
Recommendations

County officials should:

1. Work with the OCFS to develop additional strategies to achieve a long-term recurrence rate reduction.

2. Examine each recurrence case and determine, based on the actions taken and outcomes, what actions may have prevented the recurrence. Using the information gathered during this process, County officials should adjust future actions accordingly.

3. Track and analyze recurrence data to identify historical trends, actions and data correlations to help predict future outcomes and provide more proactive and preventive measures to reduce recurrences of child abuse and neglect.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the New York State General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the Clerk’s office.

We thank the officials and staff of Rockland County for the courtesies and cooperation extended to our auditors during this audit.

Sincerely,

Gabriel F. Deyo
APPENDIX A

RESPONSE FROM COUNTY OFFICIALS

The County officials’ response to this audit can be found on the following pages.

The response letter contains reference to an attachment. Because the response letter sufficiently explains the relevance of this document, it is not included here.

Please note that the County’s response letter refers to page numbers that appeared in the draft report. The page numbers have changed during the formatting of this final report.
October 31, 2013

State of New York
Office of the State Comptroller
Binghamton Regional Office
State Office Building, Room 1702
44 Hawley Street
Binghamton, New York 13901-4417

Attention: Ms. Ann Singer

Dear Ms. Singer:

This office is in receipt of a draft report of the New York State Comptroller concerning an examination of Child Protective Services. The report states that the audit was conducted to "determine if actions taken by the Child Protective Services (CPS) unit are sufficient to reduce Rockland County's abuse and neglect recurrence rate." The audit reviewed a sample of indicated cases from the period January 1, 2011 to December 31, 2012.

The draft report does not accurately evaluate or describe Rockland County's efforts and achievements that have reduced its child abuse and neglect recurrence rate. The report should be amended to reflect the innovations and strategies that Rockland County has successfully implemented to reduce child abuse or neglect and to strengthen our children and families.

At the outset, the draft report makes the global statement that "Rockland County's actions have not been sufficient to reduce its child abuse and neglect recurrence rate. The County's recurrence rate has increased from 6.6% in March 2008 to 10% in September 2012" (page 2). Buried within the draft report's following pages, it states that in Rockland County, the recurrence rate has "...historically...been lower than the State's rate and declining (sic)..." (page 9). In fact, although the Statewide recurrence rate is approximately 12%, Rockland County's recurrence rate has fallen to 8.1% and has gone down consistently since March 2007 (page 10). In March 2013, Rockland County's recurrence rate fell to 3.7%, well below the National Standard of 5.4%. (see attached).

Of significant concern is the reporting of the the recurrence rate in a vacuum, without a looking at the underlying facts. Statistics alone simply do not provide an accurate picture. A careful
analysis of the recurrence rate data revealed that the methodology used to compile the data can result in misleading conclusions. The recurrence rate is calculated by child, rather than by case or family. Percentages become skewed when a large family is the subject of a subsequent report to the New York State Central Register for Child Abuse or Maltreatment. This is acutely so in Rockland County where there are relatively small numbers of children involved.

The 10% recurrence report for September 2012 accounts for 190 children in indicated reports with 19 children with recurrence. Out of the 19 children with recurrence, however, SEVEN (7) come from a single family. Remove these seven children from the equation, and the recurrence rate drops to 6.2%, lower than the rate in March 2008.

It is also significant that the “indication” relating to these seven (7) children concerns acts of abuse that occurred several YEARS earlier. In this case, as in others, the children disclosed atrocities committed against them years earlier as services were put in place and they finally felt safe enough to reveal their secrets. In this regard, the draft report errs in stating that a recurrence occurs when “...it is determined that sufficient evidence exists to conclude the child was abused/neglected again” (italics added) (page 2).

These misleading conclusions aside, this Department is proud of its accomplishments in continually reducing child abuse or maltreatment in Rockland County through its many and varied efforts. These efforts have both reduced costs and strengthened families and protected children.

It is noteworthy that:

- the number of reports received by the New York State Central Register for Child Abuse or Maltreatment (SCR) referred to Rockland County CPS has declined from 2012 to 2013 by approximately 9%;
- the number of cases referred for Preventive (now Family) services has increased by approximately 7% from 2012 to 2013;
- between 2008 and 2012 foster care placements declined by 36%, from 140 children in 2008 to 89 children in 2012; and
- for children placed outside of the home, placement with relatives increased from 55% in 2011 to 64% in 2012 to 77% from January to October 2013.

These statistics, along with the most recent information on the recurrence rate, provide some guidance into this Department’s successful efforts to reduce child abuse or neglect and to strengthen and support children and families. Unfortunately, the draft report fails to acknowledge this Department’s successes, and focuses on this Department's inability (not failure) to implement a Program Improvement Plan (PIP) to train CPS staff to facilitate family meetings. This focus is wholly misplaced.

The PIP was created as part of the NYS Office of Children and Families (OCFS) program to address recurrence rates, increase the use of kinship care, capitalize on family strengths and create a partnership and shared decision-making process between the family and CPS. The Family Meetings Project was stalled as a result of the absence of OCFS staff capable of providing caseworkers with the appropriate training on this evidence-based process. Training has since been rescheduled for January 2014.
Nevertheless, this Department took advantage of every state initiative that would help to strengthen family engagement and partnership along with the provision of all services to children and families. In this regard, the Comptroller’s audit failed to incorporate or recognize the integral part OCFS plays in all of the counties’ efforts on behalf of children and families. OCFS provides invaluable guidance, leadership and expertise to CPS and all of our children and family services. As the State shares in the costs associated with the provision of services, and provides all direct contact with the Federal agencies that also share in the costs, an audit of services, without incorporating OCFS’s role, responsibilities, authority and expertise is deeply flawed.

For example, in order to improve efforts to exploit family strengths and create partnerships for shared decision making, Rockland County, with the assistance of OCFS, has implemented initiatives relating to: (1) Caseworker Teaming for case management in 2008, (2) Family Assessment Response (FAR) in 2011, (3) Racial Equity & Cultural Competence in 2011 and (4) Building a System of Sustainable Supports for Child Welfare Supervisors (BASSICS) in 2013. These initiatives have brought the expertise of coaches from four different best practice models to train staff and bring about dramatic shift in practice. Each has contributed to positive outcomes for children and families.

At the same time, although this Department was unable to fully implement the Family Meeting PIP, this Department did fully implement another PIP relating to the engagement of fathers in cases of alleged abuse or maltreatment when the children are in foster care. As of June 2013, 82% of all fathers have been located, and 80% of those fathers have been engaged in planning in cases of alleged child abuse or maltreatment. This is a remarkable success for the benefit of children and families and must be considered in the audit report.

The draft report further states that a reduction in recurrence rates could potentially be achieved through an analysis of the historical data. While this Department does not specifically analyze cases where there has been a “recurrence,” in every case where a report of alleged child abuse or maltreatment is received, caseworkers review all of the client characteristics such as “...the relationship with the victim, age, gender, mental health status, previous abuse/neglect findings or substance abuse issues” (page 4). Undoubtedly, this review, allows for “proactive and preventative measures that could lead to lower recurrence rates.” Rockland County’s recurrence rate continues to decline.

The draft report’s commentary regarding FAR protocol is simply inaccurate. The draft report states that “the County has not formally evaluated the comprehensive FAR program to determine if children are better protected from recurrence when their case is handled with FAR versus the traditional CPS investigation” (page 5).

To the contrary, in June 2013, under the auspices of the Butler Institute for Families, OCFS issued extensive review of the first year of the FAR implementation in Rockland County, along with the other counties that implemented FAR in May 2011. As the FAR protocol “...does not require a child abuse/neglect determination as in a traditional CPS investigation,” (page 5) a recurrence event simply cannot occur from a case handled under the FAR protocol. The Butler report notes, however, that there were no subsequent reports to the SCR after the initial seven day FAR assessment in 96.4% of the cases. (See New York Family Assessment Response (FAR) Round 4, Quality Assurance Case Documentation Review, Appendix F, Results—Rockland County, page 7). This is the best possible means of analyzing the potential for subsequent abuse or neglect of the children whose cases are handled under the FAR.
protocol. Rockland County’s participation in the OCFS evaluation contradicts the draft’s assertion that FAR’s efficacy has not been examined.

Finally, unrelated to the actual audit findings, Appendix B contains misstatements of fact regarding CPS’s obligations. First and foremost, the standard of proof in a determination that a case of alleged child abuse or maltreatment (neglect) should be “indicated” is “some credible evidence” not “sufficient evidence.” This is a significant distinction as the term “sufficient” suggests that the level of proof is adequate for a finding in a court of law. The standard of proof in a Family Court proceeding is a “preponderance of the evidence”, the same standard required in the event an Administrative Hearing is conducted under Social Services Law Section 424 or 424-a.

Appendix B further states that “when CPS concludes the case is indicated, the protective service worker (worker) must provide or arrange for services for children, parents, and other family members involved (client).” This is inaccurate. Although “some credible evidence” that child abuse or maltreatment has occurred may exist, services may not be necessary or the client may decline to accept services. The provision of “services” is not mandated in all cases.

Rockland County prides itself on the quality of the services it provides to children and families. This Department is also constantly reexamining its programs and processes. This Department welcomes an objective examination of its outcomes. The draft report provides, at best, an incomplete picture of this Department’s efforts and its commitment to reducing child abuse or neglect and strengthening families. The draft must be amended to reflect our achievements, eliminate its erroneous conclusions, and remove inaccurate statements of fact.

Thank you for your consideration.

Yours truly,

[SUSAN SHERWOOD]
Commissioner

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APPENDIX B

OSC’S COMMENTS ON THE COUNTY’S RESPONSE

Note 1
The audit objective was to determine if county CPS units established measurable recurrence rate reduction goals, implementation plans and progress tracking mechanisms, and whether the recurrence rates were declining as a result. Therefore, we focused on the County's PIP which was designed to lower the recurrence rates.

Note 2
We modified the report to include the impact the recurrence associated with the family of seven children had on the County's recurrence rate.

Note 3
We use the OCFS definition for recurrence.

Note 4
We modified the report to clarify why the County was unable to fully implement its PIP.

Note 5
Our audit focused on the Safety PIP approved by OCFS.

Note 6
At the time the audit fieldwork was completed, the County's FAR program had not been evaluated. Since it subsequently was assessed, we modified the report and removed the FAR section and the corresponding recommendation to evaluate the program from the report.

Note 7
We modified the report to state that credible evidence rather than sufficient evidence is the standard of proof in an abuse or neglect determination.

Note 8
We modified the report to indicate the caseworker may provide or arrange for services.

Note 9
We believe the audit results provide County officials with information to use to further reduce the County’s abuse and neglect recurrence rates. We appreciate the County's feedback regarding certain facts presented in the report and have made the necessary revisions, when needed. We trust our recommendations can, and will, help the County continue its efforts to reduce its recurrence rate.
APPENDIX C

ADDITIONAL INFORMATION ABOUT CHILD PROTECTIVE SERVICES PROGRAMS

Child Abuse Reporting and Investigations

The State Central Register (SCR), also known as the Hotline, receives telephone calls alleging child abuse or neglect within the State. The SCR relays information from the calls to the local CPS units for investigation. It also monitors for a prompt response and identifies if there are prior child abuse or neglect reports associated with the report subject. The SCR receives calls 24 hours a day, seven days a week, from two sources: persons who are required by law to report suspected cases of child abuse and neglect and calls from non-mandated reporters, including the public. In addition to the SCR, Onondaga and Monroe County each maintain an independent hotline. These counties are required to report all hotline calls they receive that allege child abuse or neglect to the SCR.

Once the SCR notifies a county of an alleged abuse, the CPS unit should assign the case to an investigative unit or Family Assessment Response (FAR) unit of the county. When the CPS unit refers the case for investigation, the investigation must be conducted within specified time periods and should determine if some credible evidence exists to conclude that an abuse or neglect occurred (indicated) or did not (unfounded).

When the CPS unit concludes the case is indicated, the CPS worker (worker) may provide or arrange for services for the children, parents, and other involved family members (client). These services typically include case management and supervision, individual and family counseling, respite care, parenting education, housing assistance, substance abuse treatment, childcare and home visits. Staff may provide or arrange for any appropriate rehabilitative services for their clients, including foster care and mandated preventive service. Workers must monitor the services when they are not the primary services provider. The CPS unit also provides preventive services to high-risk families.5

In certain circumstances, the CPS unit may not investigate a report of abuse or neglect to determine if it actually occurred but instead will handle the report through FAR, the State’s optional alternative response program that counties can use with State approval. FAR does not require an investigation to determine if abuse or neglect occurred. The County designed FAR to provide protection to children by engaging families in an assessment of child safety and of family needs, to help find solutions to family problems, and to identify informal and formal support mechanisms to meet the family’s needs and increase the parent’s/guardian’s ability to care for their children. Reports of inadequate guardianship, excessive corporal punishment and educational neglect are examples of abuse and neglect allegations that the CPS unit may handle with FAR. As a part of

5 Risk categories are low, moderate, high and very high. They are determined by assessing 15 preliminary risk factors (six risk factors pertain to the family unit and nine risk factors pertain to caretaker-specific behaviors) which are considered to arrive at the overall risk rating.
the State’s FAR approval process, each county defines the specific allegations that they will allow to be covered by the FAR approach.

**Federal Reviews**

The Children’s Bureau and the Administration for Children and Families (ACF), part of the U.S. Department of Health and Human Services, conduct Child and Family Service Reviews (Review). They conduct the Review in partnership with states and counties to ensure conformity with Federal child welfare requirements and to assist states in improving safety, permanency and well-being outcomes for children and families that receive child welfare services.

ACF conducted its first Review in 2001. In addition to ensuring conformity with federal child welfare requirements, the review was designed to determine what is actually happening to children and families as they are engaged in a state’s child welfare services and to assist states in enhancing their capacity to help children and families achieve positive outcomes. The Review determined the State was not in substantial conformity with national standards and required the State to develop a PIP. As part of ongoing efforts to make improvements in child welfare systems, ACF conducted a second round of Reviews in 2008. Again, the Reviews found the State’s recurrence rate of abuse and neglect was high. In fact, the State’s recurrence rate has been much higher than the national standard for several years and, in many counties, is on the rise.

Figure 1 compares the County’s recurrence rates to the State’s recurrence rate and the national standard recurrence rate. While the County often exceeds the national standard, historically, its recurrence rate has been lower than the State’s rate and declining, as depicted by the linear line for the County.

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6 The ACF is responsible for federal programs that promote the economic and social well-being of families, children, individuals and communities.

7 The Children’s Bureau set a national standard for recurrence of maltreatment, which is measured using data from the National Child Abuse and Neglect Data System (NCANDS).
APPENDIX D

AUDIT METHODOLOGY AND STANDARDS

We interviewed County CPS staff for general background information and to determine CPS unit activities with respect to child abuse and neglect, recurrences, training, report intake and management oversight. We reviewed the CPS Manual and any local policies and procedures the County had regarding child abuse and neglect. We reviewed the County’s PIP and the quarterly reports to ensure compliance with the PIP. We also reviewed certain controls over computerized data that OCFS uses to calculate a county’s child abuse and neglect recurrence rate and traced records to and from the system to determine if the records appear reasonably accurate and complete.

To determine if the County followed the requirements set forth in the CPS manual, we randomly selected and reviewed 10 cases to confirm a Risk Assessment Profile was developed and the caseworker completed a thorough safety assessment and investigation of child abuse and neglect in a timely manner. We randomly selected and reviewed 10 different cases to determine if the caseworker developed a Family Assessment Services Plan. We randomly selected an additional 10 cases to confirm that caseworkers maintained face-to-face contact with the family. We also examined training records for 10 caseworkers to determine whether caseworkers met their various training requirements.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.