

Department of Health and Human Services
Office of Inspector General



Office of Audit Services

May 2025 | A-05-24-00001

Minnesota Could Better Ensure That Childcare Assistance Providers Comply With Attendance Requirements



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Minnesota Could Better Ensure That Childcare Assistance Providers Comply With Attendance Requirements

Why OIG Did This Audit

Prior OIG work found that States did not ensure providers adequately documented and maintained childcare attendance records and did not always verify the completeness and accuracy of attendance records. In addition, an audit performed by the Minnesota Office of the Legislative Auditor found the State did not always validate that provider billings aligned with childcare attendance records. We performed this audit to determine whether Minnesota complied with attendance and payment requirements for services at childcare centers.

What OIG Found

Minnesota did not comply with Federal and State attendance documentation requirements for some payments made under its Child Care Assistance Program (CCAP) for 2023. For 38 of the 200 randomly selected childcare assistance payments, Minnesota did not comply with requirements related to attendance and payment for services. For the remaining 162 payments, we did not identify any errors related to attendance or payment. Based on our sample results, we estimate that 11 percent of all payments made to 1,155 licensed childcare centers in 2023 had 1 or more errors related to attendance and payment for services. Minnesota's limited oversight of attendance documentation at childcare centers resulted in overpayments to providers.

What OIG Recommends

We recommend that Minnesota:

1. work with the childcare providers to collect, as appropriate, overpayments of CCAP claims identified by our audit;
2. strengthen its monitoring program to include routine reviews of CCAP attendance records for accuracy; and
3. continue to take steps to automate childcare attendance records through real-time electronic reporting as recommended by the Minnesota Office of the Legislative Auditor.

Minnesota concurred with our recommendations and described actions that it has taken or plans to take in response to our recommendations.

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INTRODUCTION

WHY WE DID THIS AUDIT

Previous Office of Inspector General (OIG) audits and evaluations found that States did not ensure providers adequately documented and maintained childcare attendance records, and States did not always verify the completeness and accuracy of attendance records. Appendix B contains a list of related OIG reports. In addition, an audit performed by the Minnesota Office of the Legislative Auditor (Legislative Auditor) found the State did not always validate that provider billings aligned with childcare attendance records.¹

OBJECTIVE

Our objective was to determine whether the Minnesota Department of Human Services (State agency) complied with Federal and State requirements related to attendance and payment for services at childcare centers.

BACKGROUND

Childcare Services Funded by the Child Care and Development Fund Program

Subsidized childcare services are available to assist low-income families, families receiving temporary public assistance, and families transitioning from public assistance to obtain childcare so that family members can work or attend training or education. The services are administered (and funded in part) by each State and, under the provisions of the Child Care and Development Block Grant Act of 1990, as amended, and section 418 of the Social Security Act, are funded in part by the Child Care and Development Fund (CCDF) program. At the Federal level, the U.S. Department of Health and Human Services, Administration for Children and Families (ACF), administers the CCDF program.

Under the CCDF program, States have considerable latitude in implementing and administering their childcare programs. Each State must develop, and submit to ACF for approval, a State plan that identifies the purposes for which CCDF funds will be expended for three grant periods (i.e., 3 fiscal years) and that designates a lead agency responsible for administering childcare programs. In addition, States are required to report expenditures on the quarterly Child Care and Development Fund ACF-696 Financial Report, which is a cumulative report for the fiscal year.²

¹ [Child Care Assistance Program: Assessment of Internal Controls](#), accessed Oct. 4, 2024.

² The ACF-696 report summarizes the total childcare assistance expenditures made by the State agency and identifies the funding sources (Federal or State funds) that the State agency used for childcare assistance expenditures.

Minnesota's Child Care Assistance Program

In Minnesota, the State agency is the lead agency responsible for administering the Child Care Assistance Program (CCAP), which helps families pay for childcare.³ The State agency is required to ensure that CCAP funds are expended in accordance with Federal requirements as well as requirements contained in the *Minnesota Child Care Assistance Program Policy Manual*.

In 2018, the Legislative Auditor initiated an audit to determine whether the State agency had adequate controls to prevent CCDF providers from overbilling. The Legislative Auditor report found the State had weak processes to validate that provider billings aligned with actual childcare provided. Specifically, the State did not reconcile billings against records of actual child attendance, and attendance records were often incomplete or missing. The report recommended the implementation of a real-time electronic sign-in system to provide an automated way to verify actual attendance by children against provider billings and authorized care.⁴

Billing Process

Parents have a right to choose their childcare provider. However, providers must register with the CCAP agency responsible for each county or Tribe where the children they serve reside to determine whether they meet requirements for receiving CCAP payments.

Minnesota's Electronic Child Care system, known as MEC², is used to register providers, authorize care for families and children, process bills, make payments, and track overpayment recoveries. Childcare providers are paid in full up to the maximum daily rate, less the copayment for all authorized hours of childcare⁵ (MN Statutes 3400.0110 Subd. 3d). The system captures data from providers, including days the child is absent and holidays. Licensed childcare providers must not be reimbursed for more than 25 full-day absent days per child, excluding holidays, in a calendar year, or for more than 10 consecutive full-day absent days,

³ Certain children and family services are transferring from the State agency to the Department of Children, Youth, and Families (DCYF), which was established on July 1, 2024 (after the period of our audit). Childcare services will transition to DCYF between July 2024 and July 2025.

⁴ The recommendation to implement a real-time electronic sign-in system was unimplemented as of the start of our review.

⁵ Families receiving childcare assistance may have to pay part of their childcare cost. The family's copayment is based on their income and household size.

subject to certain exceptions⁶ such as documented illness of the child or parent that causes more frequent absences (MN Statutes 119B.13 Subd. 7).^{7, 8}

Providers use MEC² to record a child's authorized attendance schedule for each day of that service period and any absences or holidays. A child's actual attendance may differ from their scheduled hours. If a child is recorded absent in the attendance records, but the absence is not recorded and billed in MEC², an overpayment would result. Overpayments are calculated by subtracting the maximum daily rate from the total amount paid to a provider for each day that a child's attendance record is missing, unavailable, incomplete, inaccurate, or otherwise inadequate (MN Statutes 119B.125 Subd. 6d).⁹

Attendance Documentation

Although the State agency makes payments based on a child's authorized schedule rather than the actual hours the child attends, the State requires providers receiving childcare assistance payments to keep accurate and legible daily attendance records at the site where services are delivered for children and for these records to be available immediately on request. Providers must retain the attendance documentation for 6 years after the date of service. The records must be completed daily and include the date, the first and last name of each child in attendance, and the times when each child is dropped off and picked up. To the extent possible, the times that the child was dropped off and picked up from the childcare provider must be entered by the person dropping off or picking up the child (MN Statutes 119B.125 Subd. 6a-b).¹⁰

As part of its oversight function, the State agency has monitoring procedures that consist of attendance record reviews. Attendance record reviews can result from a tip or referral, routine auditing, or red flag indicators identified through data mining. In practice, the State agency performs only a limited number of these reviews each year.

HOW WE CONDUCTED THIS AUDIT

Our audit covered \$231.4 million in childcare payments made to 1,155 licensed childcare centers in Minnesota from January 1 through December 31, 2023 (audit period). We used a multistage sample design, where we first randomly selected 20 licensed childcare centers as

⁶ None of these exceptions affected our findings.

⁷ MN Statutes 119B.13 Subd. 7 was renumbered MN Statutes 142E.17 Subd. 10 in March 2024.

⁸ 2023 Minnesota Statutes 119B.125 Provider Requirements
<https://www.revisor.mn.gov/statutes/2023/cite/119B.125>, accessed on Oct. 4, 2024.

⁹ MN Statutes 119B.125 Subd. 6d was renumbered MN Statutes 142E.16 Subd. 7 in March 2024.

¹⁰ MN Statutes 119B.125 Subd. 6a-b was renumbered MN Statutes 142E.16 Subd. 9 in March 2024.

our primary sample units. For the second stage, we selected a random sample of 10 payments for services provided to distinct children over a 2-week period from each of the 20 licensed childcare centers selected in the first stage for a total of 200 sample payments for review. We visited the 20 selected providers to collect the attendance documentation for each payment in our sample and reviewed the 200 randomly selected childcare payments to determine whether the State agency complied with Federal and State requirements.

We interviewed State agency officials and reviewed applicable Federal and State laws, regulations, and guidance to obtain an understanding of the policies and procedures that related to attendance and payment for services at childcare centers.

We conducted this performance audit in accordance with generally accepted government auditing standards. 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 objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix A contains details of our audit scope and methodology, Appendix C contains our statistical sampling methodology, Appendix D contains our sample results and estimates, and Appendix E contains our summary of attendance and payment errors.

FINDINGS

The State agency did not comply with Federal and State attendance documentation requirements for some payments made under its CCAP for 2023. For 38 of the 200 payments, the State agency did not comply with requirements related to attendance and payment for services. For the remaining 162 payments, we did not identify any errors related to attendance or payment. Based on our sample results, we estimate that 11 percent of all payments made to 1,155 licensed childcare centers in 2023 had 1 or more errors related to attendance and payment for services. The State agency's limited oversight of attendance documentation at childcare centers resulted in overpayments to providers.

CHILDCARE PAYMENTS WERE NOT MADE IN ACCORDANCE WITH FEDERAL AND STATE ATTENDANCE DOCUMENTATION REQUIREMENTS

Federal and State Requirements




In its State plan, the lead agency must assure that upon approval, it will have a program in effect that complies with the plan and that is administered in accordance with the program's authorizing legislation and all other applicable Federal laws and requirements (45 CFR § 98.15(a)(1)). Federal regulations also require that a State's fiscal control and accounting procedures be sufficient to allow for the tracing of funds to a level of expenditure adequate to establish that funds were used in accordance with applicable Federal regulations (45 CFR § 98.67(c)(2)). In addition, the State is to expend and account for CCDF funds in accordance

with its own laws and procedures for expending and accounting for its own funds (45 CFR § 98.67(a)).

Minnesota Statutes for childcare programs require as a condition of payment that all providers receiving CCAP payments must keep accurate and legible daily attendance records at the site where services are delivered for children receiving childcare assistance and retain those records for 6 years after the date of service.

Attendance Documentation Requirements Not Met

The State agency did not comply with Federal and State requirements for 38 of 200 sampled payments. Specifically, for the sampled 38 payments we identified 43 errors related to attendance documentation:¹¹

-  the attendance documentation was missing or unavailable for between 1 and 8 days of authorized childcare (10 payments);
-  the attendance documentation was missing sign-in or sign-out times or included inaccurate dates (17 payments); or
-  the attendance documentation indicated the child was absent, but the child was not billed as absent in MEC² (16 payments).

Payments to providers totaling \$48,086 were associated with attendance records that included 1 or more days of overpayments for childcare services over the 2-week service period. Based on our sample results, we estimate that 11 percent of all payments made to 1,155 licensed childcare centers in 2023 had 1 or more errors related to attendance and payment for services.

Limited Oversight of Attendance Documentation by the State Agency

As part of its oversight function, the State agency has monitoring procedures that include attendance record reviews. Enhanced and more frequent reviews are performed at CCAP providers during their first year of operation. Additionally, the State agency may periodically audit childcare providers to determine compliance with record-keeping requirements. These attendance record reviews can result from a tip or referral, routine auditing, or other actions. However, in practice the State agency performs only a limited number of these attendance documentation reviews each year. A lack of oversight to ensure accurate and complete attendance documentation could increase the risk of fraud, waste, and abuse to the CCAP program.

¹¹ The number of errors exceeded the number of payments because five payments each contained two errors.

Additionally, the Legislative Auditor reported that the State had weak processes to validate that provider billings aligned with actual childcare provided. Specifically, the State did not reconcile billings against records of actual child attendance, and attendance records were often incomplete or missing. The report recommended the implementation of a real-time electronic sign-in system to provide an automated way to verify actual attendance by children against provider billings and authorized care.

RECOMMENDATIONS

We recommend that the Minnesota Department of Human Services:¹²

- work with the childcare providers to collect, as appropriate, overpayments of CCAP claims identified by our audit;
- strengthen its monitoring program to include routine reviews of CCAP attendance records for accuracy; and
- continue to take steps to automate childcare attendance records through real-time electronic reporting as recommended by the Minnesota Office of the Legislative Auditor.

STATE AGENCY COMMENTS AND OFFICE OF INSPECTOR GENERAL RESPONSE

In written comments on our draft report, the State agency concurred with our three recommendations and described actions that it has taken or plans to take to address them. The State agency's actions include: (1) conducting unannounced compliance visits of the providers identified in the audit to review attendance records and recover overpayments; (2) updating and sending guidance and training materials on attendance record requirements to all CCAP providers and increasing compliance monitoring of new CCAP providers; and (3) providing technical assistance on proposed legislation that requires providers to keep electronic attendance records.

We acknowledge the corrective actions the State agency has taken or plans to take to address our recommendations. These corrective actions should strengthen its oversight of attendance records and payment for services at childcare centers.

The State agency's comments appear in their entirety as Appendix F.

¹² Minnesota officials noted during our Dec. 6, 2024, exit conference that the Department of Human Services and the Department of Children, Youth, and Families will collaborate to address the recommendations.

APPENDIX A: AUDIT SCOPE AND METHODOLOGY

SCOPE

We reviewed the State agency's CCAP payments made on behalf of the CCDF program for January 1 through December 31, 2023. During this timeframe, the State agency paid childcare claims totaling \$231.4 million to 1,155 providers. We used a multistage sample design, where we first randomly selected 20 licensed childcare centers as our primary sample units. For the second stage, we selected a random sample of 10 payments for services provided to distinct children over a 2-week period from each of the 20 licensed childcare centers selected in the first stage for a total of 200 sample payments for review. We visited the 20 selected providers to collect the attendance documentation for each payment in our sample and reviewed the 200 randomly selected childcare payments to determine whether the State agency complied with Federal and State requirements.

We interviewed State agency officials and reviewed applicable Federal and State laws, regulations, and guidance to obtain an understanding of the policies and procedures that related to attendance and payment for services at childcare centers.

We did not review the State agency's overall internal control structure. We reviewed only those controls that pertained to our objective. We discussed the State agency's procedures related to risk assessment and control activities during the entrance conference and obtained correspondence to support our assessment of these factors.

We conducted our audit work from October 2023 through March 2025.

METHODOLOGY

To accomplish our objective, we:

- reviewed applicable Federal laws, Federal regulations, Minnesota's CCDF State plan related to the CCAP for the audit period, and Federal and State program guidance for the CCDF program;
- interviewed State agency staff to obtain an understanding of the policies, procedures, and guidance for the CCAP;
- interviewed State agency staff to obtain an understanding of the State agency's specific controls for ensuring that providers maintained attendance documentation to support paid childcare services;
- obtained summary payment data from the State agency for all CCAP childcare payments for 2023, resulting in a sampling frame of \$231.4 million in childcare payments made to

1,155 licensed childcare centers in Minnesota from January 1 through December 31, 2023;

- selected a random sample of 200 payments using a multistage sample design consisting of two stages:
 - for the first stage, randomly selected 20 licensed childcare centers as our primary sample units and
 - for the second stage, selected a random sample of 10 payments for services provided to distinct children over a 2-week period from each of the 20 licensed childcare centers selected in the first stage for a total of 200 sample payments for review;
- visited the 20 selected providers to collect the attendance documentation for each payment in our sample;
- reviewed the 200 randomly selected childcare payments to determine whether the State agency complied with Federal and State requirements related to attendance documentation;
- on the basis of our sample results, estimated the number of childcare payments that had attendance and payment errors; and
- summarized the results of our audit and discussed these results with State agency and Department of Children, Youth, and Families officials on December 6, 2024.

We conducted this performance audit in accordance with generally accepted government auditing standards. 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

APPENDIX B: RELATED OFFICE OF INSPECTOR GENERAL REPORTS

| Report Title | Report Number | Date Issued |
|---|--|--------------------|
| <i>Mississippi Needs To Improve Oversight of Its Child Care Payment Program</i> | <u>A-07-18-04111</u> | 4/1/2020 |
| <i>States' Payment Rates Under the Child Care and Development Fund Program Could Limit Access to Child Care Providers</i> | <u>OEI-03-15-00170</u> | 8/12/2019 |
| <i>Not All of Missouri's Child Care Subsidy Program Payments Complied With Federal and State Requirements</i> | <u>A-07-15-04226</u> | 11/30/2017 |
| <i>More Effort Is Needed To Protect the Integrity of the Child Care and Development Fund Block Grant Program</i> | <u>OEI-03-16-00150</u> | 7/12/2016 |

APPENDIX C: STATISTICAL SAMPLING METHODOLOGY

SAMPLING FRAME

The sample design for this audit was a multistage design. For the first stage of random selection, the sampling frame consisted of 1,155 licensed child centers in the State of Minnesota with CCAP payments from January 1 through December 31, 2023, totaling \$231,422,974. For the second stage of random selection, we obtained a listing of all CCAP payments (for distinct children) made to each licensed childcare center selected in the first stage.

SAMPLE UNIT

The primary sample unit was a licensed childcare center. The secondary sample unit was a payment for a distinct child served by the CCAP program.

SAMPLE DESIGN AND SAMPLE SIZE

We used a multistage sample design consisting of two stages. For the first stage, we used the Rao, Hartley, and Cochran (RHC) sample selection. This method uses probability-proportional-to-size, weighted by the total number of children served by each licensed childcare center that received payments in CY 2023 in Minnesota.¹³ We randomly selected 20 licensed childcare centers as our primary sample units.

For the second stage, we selected a random sample of 10 payments from each of the 20 licensed childcare centers selected in the first stage, for a total of 200 sample units.

SOURCE OF RANDOM NUMBERS

We generated the random numbers using the OIG/Office of Audit Services statistical software.

METHOD OF SELECTING SAMPLE UNITS

For the primary sample units, the RHC sample selection utilized probability-proportional-to-size whereby the total number of children served in 2023 by each licensed childcare center was considered.

For the secondary sample units, we identified all payments made for children served by the CCAP program in each licensed childcare center selected as a primary sample unit and sorted the payments from the first stage by ascending Person ID number, Service Period Beg Date, and

¹³ Probability-proportional-to-size is a sampling method from a finite population in which a size measure is available for each population unit before sampling and where the probability of selecting a unit is proportional to its size.

Service Period End Date, and consecutively numbered the frame items. Using the 10 random numbers generated for each center, we selected the corresponding frame items for review. If a selected licensed childcare center had less than 10 payments for 2023, we reviewed all payments for the children served by the CCAP program at that center.

ESTIMATION METHODOLOGY

We used the OIG/OAS statistical software to estimate the number of payments in the sampling frame that had attendance and payment errors. We calculated the point estimate and the corresponding two-sided 90-percent confidence interval for the estimated number of payments in the sampling frame with attendance and payment error.

APPENDIX D: SAMPLE RESULTS AND ESTIMATES

Table 1: Sample Results by Provider

| Provider | Number of Frame Units | Sample Size | Number of Payments in the Sample With Attendance and Payment Errors |
|-----------------|------------------------------|--------------------|--|
| 1 | 25,566 | 10 | 0 |
| 2 | 3,419 | 10 | 3 |
| 3 | 1,075 | 10 | 6 |
| 4 | 18,466 | 10 | 1 |
| 5 | 62,997 | 10 | 1 |
| 6 | 12,477 | 10 | 2 |
| 7 | 9,568 | 10 | 1 |
| 8 | 30,844 | 10 | 2 |
| 9 | 33,488 | 10 | 0 |
| 10 | 38,029 | 10 | 2 |
| 11 | 18,438 | 10 | 2 |
| 12 | 8,839 | 10 | 1 |
| 13 | 765 | 10 | 6 |
| 14 | 15,787 | 10 | 6 |
| 15 | 65,161 | 10 | 2 |
| 16 | 18,996 | 10 | 1 |
| 17 | 18,219 | 10 | 1 |
| 18 | 20,309 | 10 | 1 |
| 19 | 6,268 | 10 | 0 |
| 20 | 15,736 | 10 | 0 |

**Estimated Number of Payments in the Sampling Frame With Attendance and Payment Errors
(Limits Calculated at the 90-percent Confidence Level)**

| | |
|----------------|-----------|
| Point estimate | 2,153,974 |
| Lower limit | 782,959 |
| Upper limit | 3,524,989 |

APPENDIX E: SUMMARY OF ATTENDANCE AND PAYMENT ERRORS

| Provider | Missing Record | Inaccurate Record | Incorrect Billing | Total¹⁴ |
|-----------------|-----------------------|--------------------------|--------------------------|---------------------------|
| 1 | - | - | - | 0 |
| 2 | 3 | - | 1 | 4 |
| 3 | 1 | 4 | 1 | 6 |
| 4 | 1 | - | - | 1 |
| 5 | 1 | - | - | 1 |
| 6 | - | - | 3 | 3 |
| 7 | - | - | 1 | 1 |
| 8 | - | - | 2 | 2 |
| 9 | - | - | - | 0 |
| 10 | - | 2 | - | 2 |
| 11 | 1 | - | 1 | 2 |
| 12 | - | 1 | - | 1 |
| 13 | 1 | 5 | 1 | 7 |
| 14 | 1 | 5 | 2 | 8 |
| 15 | 1 | - | 1 | 2 |
| 16 | - | - | 1 | 1 |
| 17 | - | - | 1 | 1 |
| 18 | - | - | 1 | 1 |
| 19 | - | - | - | 0 |
| 20 | - | - | - | 0 |
| Total | 10 | 17 | 16 | 43 |

¹⁴ The number of errors exceeded the number of payments because five payments each contained two errors.



April 17, 2025

Department of Health and Human Services
Office of Audit Services, Region V
Sheri L. Fulcher, Regional Inspector General for Audit Services
233 North Michigan, Suite 1360
Chicago, Illinois 60601

Dear Ms. Fulcher:

Thank you for providing an opportunity to comment on draft audit report AA-05-24-00001 entitled *Minnesota Could Better Ensure That Childcare Assistance Providers Comply With Attendance Requirements*. We appreciated the opportunity to work with your staff as they completed this audit.

The Department of Human Services (DHS) and the Department of Children, Youth and Families (DCYF) recognize the importance of strong internal controls that ensure providers are aware of and meeting program documentation requirements. DHS and DCYF are already working to implement the recommendations contained in this report and are committed to maintaining an effective control environment over Minnesota's Child Care Assistance Program.

Below are our responses to the recommendations contained in this report.

Recommendation 1

We recommend that the Minnesota Department of Human Services work with the childcare providers to collect, as appropriate, overpayments of CCAP claims identified by our audit.

Response to Recommendation 1:

DHS and DCYF concur with the recommendation to assess and collect overpayments, as appropriate. The DHS Office of Inspector General (DHS-OIG) will be conducting unannounced compliance visits on the providers identified in the audit. Upon transition of the CCAP integrity program to DCYF on June 18, 2025, DCYF Office of Inspector General will continue with this effort to the extent it is not completed. Attendance records will be collected and reviewed, and standard policies will be followed to recover payments based on that review.

Recommendation 2

We recommend that the Minnesota Department of Human Services strengthen its monitoring program to include routine reviews of CCAP attendance records for accuracy.

Response to Recommendation 2:

DHS and DCYF concur with this recommendation. DHS-OIG recently updated and sent a reference guide with attendance record requirements to all CCAP providers, which included training videos on provider billing.

DHS is also expanding its Early and Often Program, a collaborative initiative that partners providers with DHS Licensing during the first year of a provider's operation. This program aims to ensure that new child care centers meet the requirements of CCAP by increased monitoring of their attendance record-keeping practices and compliance with state statutes. By focusing on early and frequent reviews, investigators can identify and address any issues before they escalate. This increased monitoring helps to ensure that providers understand their responsibilities and maintain high standards of care, benefiting both the providers and the families they serve.

Recommendation 3


We recommend that the Minnesota Department of Human Services continue to take steps to automate childcare attendance records through real-time electronic reporting as recommended by the Minnesota Office of the Legislative Auditor.


Response to Recommendation 3:

DHS and DCYF concur with this recommendation. DHS-OIG is working with DCYF on this issue. In the 2025 legislative session, the governor proposed legislation that would require providers to keep electronic attendance records. DHS-OIG and DCYF provided technical assistance on this bill. A vote on the legislation is expected this session. Should the bill pass into law, DCYF will have the funds to create this technological advancement.

We appreciate your review and if you have any questions, comments or concerns about our response, please contact Gary L. Johnson, Director of Internal Audits, at 651 431-3623 or through e-mail at Gary.L.Johnson@state.mn.us.

Sincerely,


Shireen Gandhi, Temporary Commissioner
Minnesota Department of Human Services


Cyndi Jahnke, Chief General Counsel
for
Tikki Brown, Commissioner
Minnesota Department of Children, Youth and Families

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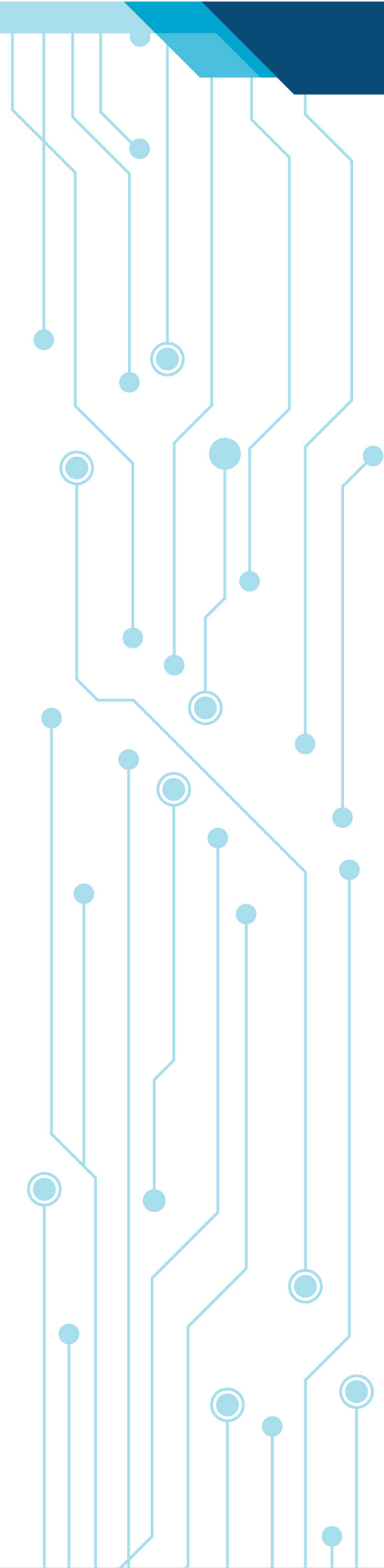
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