



SPECIAL NEEDS ADOPTION TAX CREDIT

**From The Office Of State Auditor
Claire McCaskill**

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AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

February 2004

More than 90 percent of tax credits meant to help with the adoption of Missouri children, funded mostly international adoptions instead

Although the \$2 million in Missouri Special Needs Adoption Tax Credits may have originally been intended to help residents adopt Missouri children, auditors found more than 90 percent of the credits issued involved adoptions of international children. The following highlights our findings:

\$2 million in credits are in high demand

The tax credit, which is capped at \$2 million, is so popular all credits are claimed within the first few weeks of availability. Any Missouri resident who adopts a special needs child can receive a tax credit of up to \$10,000 for nonrecurring adoption expenses (such as travel to pick up the child) for each adoption. Legislation passed in 2003, but later vetoed, would have eliminated the cap. Eliminating the cap could ultimately cost the state \$5 million, at a minimum, based on claims filed the first day tax credits were available in fiscal year 2004.

Current tax credit law does not restrict use to Missouri children

Nothing in the current law restricts the credit's use to Missouri children. If the Missouri program was restricted to Missouri-born or resident special needs children, approximately \$1.8 million in tax credits would be available for such adoptions, auditors found. A similar federal tax credit is restricted to U.S. citizens or residents.

All adoptable children in state custody are considered "special needs"

Division of Family Services (DFS) officials said all the adoptable children in state custody are considered special needs children, which totaled 2,187 children at the end of 2002. Whether restricting the credit to Missouri children would actually increase adoptions of children in state custody is difficult to determine, auditors found. First, the current credit must be used for "nonrecurring" expenses, and many persons adopting Missouri's special needs children can already receive a state adoption subsidy to cover such expenses. But if the credit could offset other expenses, the credit may be used more often by persons wanting to adopt Missouri's special needs children. Secondly, inadequate tax credit record keeping by the DFS made it impossible for auditors to determine how many families willing to adopt a resident Missouri special needs child could not use the tax credit because the cap had been reached.

YELLOW SHEET

Small number of metropolitan adoption firms assisted with adoptions involving most tax credits

Adoption firms operating in the St. Louis area claimed about 90 percent of the tax credits issued in 2004. For example in 2003, 190 of the 275 adoptions using the tax credit were coordinated by only 10 firms, with more than 100 of these adoptions handled by two St. Louis adoption firms. This situation has partly occurred due to population and demographic factors. In addition, several DFS staff in smaller counties said they had never heard of the tax credit program and suggested they receive training on it.

Administration of credit could be more consistent and better documented

Auditors found adequate supporting documentation was not always properly maintained for a period of five years as required. Special needs adoption tax credit claim forms are not filed in a standard or consistent manner. Department officials are not properly verifying claim form information.

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SPECIAL NEEDS ADOPTION TAX CREDIT

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STATE AUDITOR'S REPORTS



CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Bob Holden, Governor
and
Members of the General Assembly
and
Steve Roling, Director
Department of Social Services
and
Denise Cross, Director
Division of Family Services
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We have audited the special needs adoption tax credit program administered by the Department of Social Services, Division of Family Services and the Department of Revenue. The program is established under Sections 135.325 through 135.339, RSMo 2000 and RSMo Cumulative Supp. 2002. The scope of this audit included, but was not necessarily limited to, the year ended December 31, 2002. The objectives of this audit were to:

1. Determine the number of special needs adoption tax credit applications approved for the year ended December 31, 2002.
2. Review how the special needs adoption tax credit is being used.
3. Review management practices, policies, and procedures for administration of the program.

Except as noted below, our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed written policies, and other pertinent documents and interviewed various department personnel. We were not allowed access to tax returns and related source documents for income taxes. Access was denied by the Director of Revenue based on her interpretation of the decision rendered by the Missouri Supreme Court in the case of Director of Revenue v. State Auditor 511 S.W.2d 779 (Mo. 1974).

As part of our audit, we assessed the Department of Social Services, Division of Family Services' management controls to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to management controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our audit was limited to the specific matters described above and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Statistical Information is presented for informational purposes. This information was obtained from the division's management and was not subjected to the procedures applied in the audit of the Special Needs Adoption Tax Credit.

The accompanying Management Advisory Report presents our findings arising from our audit of the Special Needs Adoption Tax Credit.



Claire McCaskill
State Auditor

July 11, 2003 (fieldwork completion date)

The following auditors participated in the preparation of this report:

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EXECUTIVE SUMMARY

SPECIAL NEEDS ADOPTION TAX CREDIT EXECUTIVE SUMMARY

Although the intentions of the Missouri Special Needs Adoption Tax Credit are to provide assistance to families willing to adopt special needs children, the current tax credit program results in less than 10 percent of credits utilized in adoption cases involving a resident Missouri special needs child. Over 90 percent of the approved tax credit claim forms involved either out-of-state or international adoptions.

The federal government restricts the use of the federal special needs adoption tax credit to special needs children who are citizens or residents of the United States. If the Missouri program was restricted to resident Missouri special needs children, approximately \$1.8 million in tax credits each year would be available for use by adoptive families wishing to adopt a Missouri resident special needs child which is currently utilized by out of state or international adoptions. Whether such a restriction would actually increase the number of adoptions of children in the Missouri system is difficult to determine. However, a Missouri resident restriction coupled with allowing the tax credit to be used to offset other types of expenses may allow for the tax credit to be utilized more often for the adoption of special needs children in the Missouri system.

Currently, the program is capped at \$2 million annually. The credit is not allowed for any nonrecurring expenses reimbursed by other federal, state or local funds. A recently vetoed bill would have eliminated the \$2 million cap on the special needs adoption tax credit. Without any further restrictions on the use of this tax credit, the elimination of the current \$2 million cap will significantly increase the costs of the program. For example, on July 1, 2003, the first day of fiscal year 2004, approximately 560 adoption tax credit claims were filed with the Department of Revenue. If all the first day claims were for the \$10,000 maximum amount, which is usually the case, the cost of the tax credit program from these claims without any cap would ultimately be \$5.6 million.

Regardless of whether there is a legislative change to the tax credit program, the Department of Social Services, Division of Family Services (DFS) needs to improve its administration of the program. Approved tax credit forms are not retained in the local DFS offices as required by DFS policy. The policy requires the tax credit claim forms to be retained for a period of five years. Only 10 of the DFS offices which processed tax credit claim forms maintained these forms for the required five years. Additionally, filing procedures in many of the offices made it difficult for staff to provide accurate information on the number of tax credit applications handled in each office.

Usage of the special needs adoption tax credit program is heavily concentrated in the larger urban areas of the state. Over 90 percent of the tax credit claim forms were from the two largest metropolitan areas and almost 70 percent of these adoptions were coordinated by only 10 adoption firms. Two adoption firms in the St. Louis metropolitan area coordinated more than 50 percent of the adoptions handled by the 10 firms. While some reasons for this are clearly based on population and other demographic factors, another reason may be that in smaller county offices DFS staff are not adequately trained on the special needs adoption tax credit program and, as a result, the citizens in the county are not informed about the tax credit. In several survey

responses, DFS staff in these smaller county offices stated they were not familiar with the special needs adoption tax credit and suggested additional information and training be provided.

MANAGEMENT ADVISORY REPORT –
STATE AUDITOR’S FINDINGS

SPECIAL NEEDS ADOPTION TAX CREDIT
MANAGEMENT ADVISORY REPORT-
STATE AUDITOR'S FINDINGS

Background

The Special Needs Adoption Tax Credit Act, in Sections 135.325 through 135.339, RSMo, created a tax credit program to help Missouri families adopting a special needs child with certain nonrecurring expenses incurred during the adoption process. According to current state law, any person residing in Missouri who proceeds in good faith with the adoption of a special needs child on or after January 1, 2000, shall be eligible to receive a tax credit of up to \$10,000 for nonrecurring adoption expenses for each child. The credit is not allowed for any nonrecurring expenses reimbursed by other federal, state or local funds. This tax credit may be applied to income taxes due under Chapter 143, RSMo. The credit may be reduced under certain circumstances, such as if the adoptive family temporarily or permanently loses custody of the special needs child. There are no income restrictions and the tax credit is non-refundable. The tax credit may be assigned, transferred, or sold. Any tax credit sale shall be at a rate of 75 percent, or greater, of the original amount of the credit. Currently, the program is capped at \$2 million annually.

Under the Missouri program a special needs child is defined as a child for whom it has been determined cannot or should not be returned to the home of his or her parents; or who has a specific factor or condition such as ethnic background, age, membership in a minority or sibling group or a medical condition, or handicap because of which it is reasonable to conclude that such child cannot be easily placed with adoptive parents. According to Department of Social Services, Division of Family Services (DFS) officials, all children in DFS custody eligible for adoption are considered special needs children.

Nonrecurring adoption expenses are defined as reasonable and necessary adoption fees, court costs, attorney fees, and other expenses which are directly related to the legal adoption of a special needs child. These expenses would not include expenses to prepare a vehicle or home for the special needs of the child; however, costs for travel such as to a foreign country or to another state to bring the child home would be considered nonrecurring expenses.

In administering the tax credit program, DFS staff have the responsibility to:

- 1) certify a child's eligibility as a special needs child, if the child was in DFS custody at the time of the adoptive placement,
- 2) certify that none of the eligible expenses were reimbursed by other federal, state or local funds, and
- 3) complete the appropriate sections of the Department of Revenue Adoption Tax Credit Claim Form when presented by the adoptive parents.

The Department of Revenue handles the processing of the tax credit claims that have been approved by DFS staff.

As a part of our audit, information and data was reviewed from the 114 county and the city of St. Louis DFS offices to determine if the special needs adoption tax credit is beneficial to families adopting resident Missouri special needs children and whether the program is being administered properly. Also, a survey was sent to each local DFS office to obtain information about the number of tax credit claim forms which have been signed in the last five years, the number of calls received annually inquiring about the tax credit, how the forms are filed, how many adoptions are Missouri versus international children, and the average amount requested on each claim form. In addition, a copy of each 2002 claim form was requested for additional review.

DEPARTMENT OF SOCIAL SERVICES GENERAL RESPONSE:

The Department views its role in the tax credit as verifying that the child meets the special needs criteria, verifying that no state or federal adoption subsidy funds have been used to reimburse the adoptive parent for their non-recurring expenses related to the adoption of the specified child. It is impossible for the Department to determine if local funds have been accessed, as our system only reports funds that may have been paid out by the Department.

1. Revisions to Tax Credit Program Needed
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Fewer than 10 percent of the approved special needs adoption tax credit forms in 2002 involved the adoption of a resident Missouri child. Over 90 percent of the approved tax credit claim forms involved either out-of-state or international adoptions. The special needs adoption tax credit is often not available to a family adopting a resident Missouri special needs child because either the family does not have any nonrecurring adoption expenses; the family receives a direct adoption subsidy from the state for these expenses; or the funds are not available.

In past years, the \$2 million cap amount has been reached in July, the first month of the fiscal year. Recently passed legislation would have eliminated the cap on this tax credit but did not restrict any of the eligibility requirements. This legislation, which has been vetoed by the Governor, would have increased the cost of the tax credit program to at least \$5 million, based on claims filed on the first day the tax credits were available for fiscal year 2004.

- A. In its current form, while the credit is often not beneficial to families wishing to adopt a resident Missouri special needs child, it is beneficial to families that adopt an out-of-state or international child.

Based on the responses to our survey of all local DFS offices, the number of approved tax credit applications utilized for adoptions of resident Missouri special needs children represents less than 10 percent of the total approved tax credit applications. Approximately 90 percent of the approved tax credit applications

are for international adoptions and for adoptions of special needs children residing in other states.

We discussed with DFS officials the low percentage of approved tax credit applications for families adopting resident Missouri special needs children. The officials stated that approximately 90 to 95 percent of the tax credit applications filed are for international adoptions. The officials said that there is nothing in the law that would suggest that credits are to be restricted to Missouri born children. The officials stated most of the parents who adopt children residing in the state would not apply for the tax credit because the adoption would be handled through DFS and the adoptive family would have received a direct state adoption subsidy to cover the nonrecurring expenses.

According to DFS officials, all children in DFS custody eligible for adoption are considered special needs children. At the end of 2002, the number of children in the custody of DFS eligible for adoption was 2,187. In calendar year 2002, DFS reported that it finalized 1,474 adoptions of children that were previously in its custody. During this same period, the special needs adoption tax credit was claimed for 275 adoptions, of which approximately 10 percent were Missouri resident children.

The federal government also has an adoption tax credit. The special needs component of the federal credit is similar to the Missouri credit. However, unlike the Missouri special needs adoption tax credit which may be used for international adoptions, to qualify for the federal special needs tax credit the child must be a citizen or resident of the United States at the beginning of the adoption process. The federal program does allow a tax credit for expenses involving non-special needs and international adoptions, however, the federal program has different rules for these adoptions. Also, the federal adoption tax credit is not transferable and is reduced if income exceeds certain levels.

Table 1: Comparison of Missouri and Federal Special Needs Adoption Tax Credit

Missouri Adoption Tax Credit	Federal Tax Credit for Adoption Expenses
"Special needs child", a child for whom it has been determined by the Division of Family Services, or by a child-placing agency licensed by the state, or by a court of competent jurisdiction to be a child:	The term "child with special needs" means any child if -
(A) That cannot or should not be returned to the home of his or her parents; and	(A) a State has determined that the child cannot or should not be returned to the home of his parents,
(B) Who has a specific factor or condition such as ethnic background, age, membership in a minority or sibling group, medical condition, or handicap because of which it is reasonable to conclude that such child cannot be easily placed with adoptive parents;	(B) such State has determined that there exists with respect to the child a specific factor or condition (such as his ethnic background, age, or membership in a minority or sibling group, or the presence of factors such as medical conditions or physical, mental, or emotional handicaps) because of which it is reasonable to conclude that such child cannot be placed with adoptive parents without providing adoption assistance, and
	(C) such child is a citizen or resident of the United States (including U.S. possessions).
Non-refundable	Non-refundable
Transferable	Non-transferable
No income restrictions	Credit is reduced if income exceeds certain levels

Sources: Sections 135.325 to 135.339, RSMo and I.R.C. section 23 and I.R.S. Publication 968

If the Missouri special needs adoption tax credit was identical to the federal program, almost 90 percent of the adoptions in the state currently utilizing the tax credit would have been ineligible to receive the credit due to the U.S. citizen requirement. If Missouri's program was restricted to only Missouri children, this would provide a further incentive to adopt Missouri children and may also help to reduce the costs of the tax credit program. There is no guarantee the \$1.8 million in tax credits would be used by families adopting resident Missouri special needs children because DFS officials have said most of the cases where the family is adopting a resident Missouri special needs child, the family does not have any nonrecurring expenses or the state provides a direct adoption subsidy to cover the full amount of the expenses incurred by the family during the adoption process. According to DFS approximately \$12 million was provided in calendar year 2002 in direct adoption subsidies.

According to DFS officials, the \$2 million in special needs adoption tax credits available each year are usually all claimed within the first month of availability due to very high demand for the credit, the majority of which are claims for the adoption of international children. Because the DFS offices did not properly file

and maintain copies of all the tax credit claim forms, it is impossible to determine how many families willing to adopt a resident Missouri special needs child were unable to obtain the tax credit because the cap had already been reached for the year.

- B. If the \$2 million annual cap on the tax credit program was raised or eliminated without any other changes to the program, it appears the costs of special needs adoption tax credit program would increase significantly. However, the restrictions on the eligibility standards as discussed above, may help to limit any increases in the costs of the special needs adoption tax credit program.

During the 2003 legislative session, House Bill 679 was passed and would have eliminated the \$2 million cap on the Missouri special needs adoption tax credit program. This bill was vetoed by the Governor. Before the bill was vetoed, the Department of Revenue received certified tax credit claims for fiscal year 2004 in excess of the \$2 million cap figure. On July 1, 2003, the first day of fiscal year 2004, approximately 560 adoption tax credit claims were filed with the Department of Revenue. If all these first day claims were for the \$10,000 maximum amount, which is usually the case, the cost of the tax credit from these claim forms without a cap would ultimately be \$5.6 million. Since the legislation removing the \$2 million cap has been vetoed the cap is still in place.

If no further restrictions are placed on the eligibility requirements for the tax credit, the current \$2 million cap should not be eliminated. However, if the eligibility for the tax credit is limited to resident Missouri special needs children, consideration should be given to removing the cap so all Missouri families meeting the requirements of the program could take advantage of the tax credit. These suggested changes may provide an incentive to Missouri families to adopt a Missouri child and also decrease the number of children in DFS custody. Any changes to the program would also require monitoring of the costs to identify areas where further changes may be needed.

WE RECOMMEND the Director, Department of Social Services:

- A. Seek legislative changes to the tax credit program to restrict eligibility to only Missouri resident special needs adoptions.
- B. Monitor and report potential costs to the state if the cap is removed, particularly if no legislative changes are made to restrict eligibility to Missouri resident children.

AUDITEE'S RESPONSE

- A. *The Department of Social Services (DSS) will discuss with the Missouri Department of Revenue if we should pursue any legislative changes to the tax credit program in order to restrict the eligibility to only Missouri resident special needs adoptions.*
- B. *The Director will provide documentation upon request, as to the number of tax credit requests signed by Children's Division staff each year, and the amount of tax credits requested. We will attempt to learn what impact lifting its cap may have. However, since we are not involved in all qualified adoptions, information will need to be obtained from other sources. Policy will be enhanced to better ensure the documentation is maintained and able to be reported. As reported in the audit, at least 275 requests were received for calendar year 2002.*

2. Administration of Tax Credit Program Needs Improvement
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The local DFS offices are responsible for administering the special needs adoption tax credit program, including determining eligibility and maintaining documentation on each tax credit claim. We noted the following areas where improvements are needed in the DFS's administration of the tax credit program:

- A. Adequate supporting documentation was not always properly maintained for a period of five years, as required. As a result, local DFS offices could not provide complete tax credit information.

DFS policy instructs staff to make a copy of the special needs adoption tax credit claim form and retain the form, with related correspondence and case information, for five years from the date of certification for children not in DFS custody. We noted 19 of the 115 offices maintained the forms for one year while two maintained the forms for three years. Only 10 offices actually maintained the forms for the required five years. The remaining 84 offices either did not retain forms, did not provide us the information, or kept the forms for a different length of time.

- B. Special needs adoption tax credit claim forms are not filed in a standard or consistent manner.

We noted that the local DFS offices had several different methods for filing the tax credit claims. These methods included filing by family name, filing by county, filing by year, or not filing at all. In 11 offices, the claim forms were filed by name in a "families file" to keep all the adoption information together; in 36 offices, the claim forms were filed in an "adoption" file, by county name; and in two offices, the forms were filed by year. The remaining 66 offices either did not retain copies of the claim forms, did not provide us information, or did not have any claim forms. In several of these offices, DFS supervisors explained they were new to the job and could not provide any information prior to their

employment because no file was maintained. The inconsistent filing methods within the DFS offices in several cases resulted in the inability of new staff to produce the adoption tax credit forms we requested.

C. Department officials are not properly verifying claim form information.

During our audit work, several DFS offices indicated claim forms were signed without expense information being provided. Part B of the adoption tax credit claim requests all nonrecurring adoption expenses paid by the adoptive parents to be listed by adoption fees, court costs, attorney fees, and other directly related expenses. Also, Part D requests all nonrecurring adoption expenses paid by the employer to be listed. Both parts together may not exceed \$10,000 per adoptive child. Part F of the claim form requires DFS staff to certify that nonrecurring expenses listed in Parts B and D were not paid for with any other federal, state or local subsidies.

Once it is determined none of the nonrecurring expenses were paid by a source other than the adoptive family (or an employer), DFS staff are instructed to sign and date the form and return it to the adoptive parents to submit with their income taxes. However, one DFS staff person indicated her supervisor told her to ensure subsidy funds were not used, sign the form, and not worry about whether the nonrecurring adoption expense information was complete on the form.

The DFS policy requires staff to review the nonrecurring expenses in Parts B and D to determine if any expenses listed were paid or reimbursed by DFS or any other source other than the adoptive family or an employer. If it is determined that some of the expenses were paid by another resource, the adoptive family should be required to adjust the expenses accordingly before DFS staff completes Part F which certifies that no federal, state or local funds were expended to meet the nonrecurring adoption expenses listed in Parts B and D.

D. Usage of the tax credit is primarily in large metropolitan areas of the state.

Our audit work noted the large metropolitan areas of the state had a majority of the tax credit claim forms. The St. Louis area, comprised of St. Louis City and St. Louis, Franklin, Jefferson, and St. Charles counties had 247 of 275, or 90 percent, of the claim forms we reviewed. The Kansas City area, comprised of Jackson, Clay, and Cass counties had 9 of 275, or 3 percent, of the claim forms we reviewed. The remaining 7 percent are spread throughout the state. In addition, 191 of the 275 adoptions were coordinated by only 10 firms with more than 100 of these adoptions coordinated by two firms in the St. Louis metropolitan area.

While population and other demographic factors are some of the reasons for the large concentration of tax credits awarded in the St. Louis area, several DFS staff in smaller counties indicated in their survey response they had never heard of the tax credit program and suggested information and training be provided to them. To ensure the tax credit program is provided to all taxpayers, all DFS staff must

be aware of the program and provide program information to all applicable adoptive families.

WE RECOMMEND the Director, Department of Social Services:

- A. Ensure all DFS county offices maintain copies of the tax credit forms for a period of five years for all applicable adoptions.
- B. Develop consistent filing procedures for adoption tax credit claim forms.
- C. Ensure that DFS staff documents and verifies allowable adoption expenses prior to certifying the tax credit claim forms.
- D. Provide all local DFS office staff with information and training on the special needs adoption tax credit program.

AUDITEE'S RESPONSE

A, B,

&C. The current Division policy established September 16, 2003, located in Section 4, Chapter 30, Attachment F of the Child Welfare manual will be reiterated to staff.

D. Existing policy is available to everyone. A PowerPoint "How to" guide has been developed to walk staff through the process. The Department will post this presentation to the Department's intranet site in order to make it available to all staff. A memorandum will be sent to all staff, introducing this new resource, and to reiterate current policy.

STATISTICAL INFORMATION

APPENDIX A

This appendix lists the number of adoption cases in each Missouri county utilizing the special needs adoption tax credit and the type of adoption.

Special Needs Adoption Tax Credit Approvals By County

County Name ¹	Number of 2002 US/Missouri Adoptions	Number of 2002 International Adoptions ²	Number of 2002 Country/State of Origin Unknown Adoptions	Total 2002 Adoptions
Boone	0	1	3	4
Callaway	2	1	0	3
Camden	2	0	0	2
Cape Girardeau	0	1	0	1
Christian	0	1	0	1
Clay	0	3	0	3
Dade	0	1	0	1
Franklin	0	7	0	7
Jackson	0	6	0	6
Jefferson	0	6	2	8
Johnson	0	0	2	2
Nodaway	0	1	0	1
Pettis	0	0	1	1
Platte	0	1	0	1
Pulaski	0	1	0	1
Randolph	0	0	1	1
St. Charles	41	0	23	64
St. Louis	1	73	62	136
St. Louis City	0	25	7	32
Total	46	128	101	275

Source: DFS county office responses to SAO survey

¹ If the county name is not listed there were no Special Needs Adoption Tax Credits approved in 2002 for that county.

² Number of international adoptions were either identified by DFS staff or by an analysis performed by SAO. Discussions with DFS officials and survey responses indicate the majority of the country/state of origin unknown adoptions are international adoptions, as well.

APPENDIX B

This appendix lists the Adoption Firms and the number of adoptions that were assisted by each firm.

List of Adoption Firms

Adoption Firm Name	Number of adoptions assisted
Children's Hope International	61
Small World Adoption Foundation, Inc.	50
Heart of America Family Services, Inc.	16
Children of the World, Inc.	15
Seek International	10
Dillon International, Inc.	9
Christian Family Life Center	8
Hammerman & Deveraux Counseling & Adoption Services, Inc.	8
Future, Inc	7
Lutheran Family & Children Services	7
Love Basket, Inc.	5
Creative Families, Inc.	4
Firms assisting in 3 or less adoptions	36
Agency not identified on claim form	16
DFS local office could not provide a copy of claim form	23
Total	275

Source: DFS county office responses to SAO survey