



# COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.  
Executive Director

OFFICE OF CHILDREN'S SERVICES  
*Administering the Children's Services Act*

February 21, 2017

Mr. Edward Dunn, CPMT Chair  
Cumberland County CSA Program  
1 Courthouse Circle  
Cumberland, VA 23040

RE: Cumberland County Children's Services Act (CSA) Program  
Audit Self-Assessment Validation, File No. 43-2014

Dear Mr. Dunn,

In accordance with the Office of Children's Service's (OCS) Audit Plan for Fiscal Years 2013-2015, the Cumberland County Community Policy and Management Team (CPMT) has completed and submitted the results of the self-assessment audit of your local CSA Program. An on-site visit was scheduled and conducted by OCS Program Auditors on April 18, 2016 to perform the independent validation phase of the process.

Based on the review and examination of the self-assessment workbook and supporting documentation provided by the Cumberland County CSA program, our independent validation:

Concur

Partially Concur

Does Not Concur

with the conclusion reported by the Cumberland County CPMT that no significant observations of non-compliance and/or internal control weaknesses were identified in the design or operation of the processes or services conducted on behalf of Cumberland County CSA. The Cumberland County CPMT has submitted a complete and satisfactory quality improvement plan addressing all non-significant observations that were identified by the CPMT, which included tasks, responsible parties, and target completion dates. OCS Program Auditors conducted a follow-up of the quality improvement plan and determined that tasks identified have been implemented and/or are currently in progress. We respectfully request that you periodically update our office once quality improvement tasks have been fully completed.

Mr. Edward Dunn, CPMT Chair

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We would like to thank the Cumberland County CPMT and related CSA staff for their contributions in completing the CSA Self-Assessment Workbook. We also would like to acknowledge the assistance and cooperation that was provided by Hope Hodgson, CSA Coordinator during our on-site visit. Ms. Hodgson's efforts enabled the audit staff to quickly resolve any questions/concerns that we observed during the validation process. Please feel free to contact us should you have any questions.

Sincerely,



Stephanie S. Bacote, CIGA

Program Audit Manager

cc: Scott Reiner, Executive Director  
Vivian Giles, Cumberland County Administrator  
and CPMT Fiscal Agent  
Hope Hodgson, CSA Coordinator  
SEC Finance and Audit Committee