



COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.
Executive Director

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

August 13, 2019

Ms. Tiffany Gordon
CPMT Chair and Fiscal Agent
Mathews County CSA Program
P. O. Box 925
Mathews, VA 23109

RE: Mathews County Children's Services Act (CSA) Program Audit
Self-Assessment Validation, File No. 41-2019

Dear Ms. Gordon,

In accordance with the Office of Children's Service's (OCS) Audit Plan for Fiscal Year 2019, the Mathews 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 May 23, 2019 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 Mathews County CSA program, our independent validation:

Concurs Partially Concurs Does Not Concur

with the conclusion reported by the Mathews 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 Mathews County CSA. The explanation for our assessment results are as follows:

The Mathews County CPMT concluded that there were only non-significant compliance and/or internal control weakness observations noted. However, validation procedures of the locally prepared CSA Self-Assessment Workbook identified major deficiencies¹ indicating non-compliance with the statutory requirements of CSA. This is considered significant because the local program is not operating fully in accordance with the laws of the Commonwealth. Specifics pertaining to the Mathews County CSA Program are detailed on pages two through four.

¹ Major deficiency is defined as an internal control deficiency or combination of deficiencies that severely reduces the likelihood that the entity can achieve its' objectives." Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Integrated Framework, May 2013.

SIGNIFICANT NON-COMPLIANCE OBSERVATIONS

1. Six client case files were examined to validate conclusions reported by the Mathews County CPMT. At least one (1) exception was noted in five (83%) of six cases examined. The results of that review indicate improvement is needed in the pertaining to disbursement of CSA pool funds, which resulted in the request and reimbursement of \$16,061 (state share) in fiscal year 2019 for expenditures incurred that did not meet compliance requirements of CSA. Exceptions as noted in the table below are deemed significant, as they are critical to evidencing compliance with CSA funding requirements.

Client File Review Exception Summary and Detailed Cost Breakdown					
Exception Rate		Description			
50% (3 of 6)		A. Missing or expired consent to exchange information. (COV § 2.2-5210)			
33% (2 of 6)		B. An initial Child and Adolescent Needs and Strengths (CANS) assessment was not completed. (COV § 2.2-5212)			
33% (2 of 6)		C. FAPT referral and assessment not completed within 14 days of placement. (COV § 2.2-5209)			
33% (2 of 6)		D. Evidence of CPMT authorization of funding. (COV § 2.2-5206)			
Client #	Exception	Service Description	Period	Total	State Share
18-1	C	TFC Support and Supervision	Jan '18	\$3,087	\$1,769
18-1	D	TFC Support and Supervision	Jul-Dec '18	\$15,745	\$9,020
18-6	B	Foster Care Maintenance	Aug '18	\$142	\$82
18-8	C	TFC Support and Supervision	Sep-Oct '18	\$4,050	\$2,320
18-8	D	TFC Support and Supervision	Oct '18	\$1,050	\$601
18-9	B	SPED Private Day	Nov-Dec '18	\$3,960	\$2,269
				\$28,034	\$16,061

2. The CPMT had not documented policies to govern the provision of Intensive Care Coordination Services (ICC) and a process for parent self-referrals. On August 13, 2019, the CPMT provided a copy of the policies governing ICC and parent self-referrals that were formally adopted during their August 5, 2019 meeting. (COV [§ 2.2-5206](#) Items 5 and 17)

RECOMMENDATIONS

- Prior to service planning, the CSA Coordinator and the FAPT should ensure that minimum documentation requirements are met and correspondence is maintained in the client case file or readily accessible in order to substantiate services recommended to CPMT for funding authorization, to include:
 - timely referral and assessment by FAPT for emergency placements, and
 - timely completion of CANS assessments.
- Someone other than the CSA Coordinator should perform periodic case reviews to establish quality control of client records and to ensure compliance with CSA Policy and statutory requirements. As a component of the quality control process, the CPMT should consider incorporating use of the [CSA Documentation Inventory](#), which is available on the CSA website.

RECOMMENDATIONS CONTINUED

3. Prior to approving expenditures for payment, the CSA Office should ensure that the proposed expenditure meets the criteria for CSA funding and use of alternate funding sources where eligible and appropriate.
4. The CPMT should submit a quality improvement plan, for review by the OCS Finance Office, including whether the CPMT agrees with the observations regarding questioned costs. Upon review and recommendations presented by OCS Finance staff, the CPMT will be notified of the final determination made by the Executive Director of whether the identified actions are acceptable or any additional actions that may be required.
5. The CPMT should ensure that local policies and procedures are established and documented as directed by CSA statutes and/or policies..

CLIENT COMMENTS

“We are in agreement.”

SIGNIFICANT NON-COMPLIANCE – REPEAT OBSERVATION

3. The CPMT utilization management activity did not meet the minimum criteria set forth in Code of Virginia (COV) [§ 2.2-5206](#). While evidence supported a review of fiscal data, CPMT monthly meeting minutes and accompanying reports did not evidence utilization management/utilization review (UM/UR) activities to include:
 - A. review of local and statewide data provided in the management reports demographics, types of services provided, duration of services, child and family outcomes, and performance measures.
 - B. tracking the utilization and performance of residential placements using data and management reports to develop and implement strategies for returning children placed outside of the Commonwealth, preventing placements, and reducing lengths of stay in residential programs for children who can appropriately and effectively be served in their home, relatives homes, family-like setting, or their community.

The non-compliance observation referenced in this report was also identified in the prior audit report issued January 23, 2017. The Mathews County CPMT submitted a quality improvement plan with March 9, 2017 as the target date for completion. The CPMT, as the governing body, is responsible for on-going monitoring of the QIP to ensure timely implementation of the plan and that the actions taken are continuously working as intended.

RECOMMENDATIONS
<p>The Mathews County CPMT should immediately initiate and going forward periodically review OCS financial and performance reports depicting local and statewide data as required by CSA statute to demonstrate compliance. Tools to effect a continuous quality improvement process (i.e. utilization management) are available on the CSA website and listed below for your convenience.</p> <ul style="list-style-type: none">• CQI Dashboard<ul style="list-style-type: none">◦ CQI Dashboard Instructions Manual• CQI Dashboard Codes• CQI Documentation Template with Instructions (Download)• CQI Terms and Definitions• CQI Training
CLIENT COMMENTS
<p>“We are in agreement.”</p>

The Office of Children's Services respectfully requests that you submit a quality improvement plan to address the observations outlined in this report no later than 30 days from receipt of this report. In addition, we ask that you notify this office as quality improvement tasks identified are completed. OCS will conduct a follow up validation to ensure the quality improvements have been implemented as reported.

We would like to thank the Mathews County CPMT and related CSA staff for their contributions in completing the CSA Self-Assessment Workbook. We also would like to acknowledge the excellent assistance and cooperation provided by Gretchen Carson, CSA Coordinator during our on-site visit. Ms. Carson's efforts enabled the audit staff to 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
Mindy Conner, Mathews County Administrator
Gretchen Carson, CSA Coordinator