



COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.
Executive Director

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

August 15, 2019

Mr. Lundy Sadler, CPMT Chair
Southampton County CSA Program
P. O. Box 70
Courtland, VA 23837

RE: Southampton County Children's Services Act (CSA) Program Audit
Self-Assessment Validation, File No. 50-2019

Dear Mr. Sadler,

In accordance with the Office of Children's Service's (OCS) Audit Plan for Fiscal Year 2019, the Southampton 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 June 20, 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 Southampton County CSA program, our independent validation:

Concur

Partially Concur

Does Not Concur

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

The Southampton County CPMT concluded that there were significant compliance and/or internal control weakness observations noted. Validation procedures of the locally prepared CSA Self-Assessment Workbook identified a deficiency 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 Southampton County CSA Program are detailed on page two.

SIGNIFICANT NON-COMPLIANCE OBSERVATIONS

Seven client case files were examined to validate conclusions reported by the Southampton County CPMT. Exceptions were noted in three (43%) of seven 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 \$11,892 (state share) in fiscal years 2018-2019 for expenditures incurred that did not meet compliance requirements of CSA. Initial, annual, and discharge Child and Adolescent Needs and Strengths (CANS) assessments were not always documented in CANVAS in accordance with CSA statutes, policies, and guidance.

Client File Review Exception Summary					
Client	Exception Code	Service	Period	Questioned Costs	
				Total	State Share
A	1	Congregate Care Education	May 2018 – January 2019	\$0	\$0
B	2	SPED Private Day	Feb 2018 – October 2018	\$0	\$0
C	3	SPED Private Day	Feb 2018 – June 2018	\$17,566	\$11,892
Exception Code Explanations					
1	Assessments completed were not recorded in CANVAS or were not considered valid (i.e. paper or open greater than 60 days). While not documented in CANVAS (i.e. paper) or properly closed upon conclusion (i.e. open status), assessments were completed. CANVAS has since been updated.				
2	Annual and discharge CANS were not completed. However, no services were funded during the period of review.				
3	Annual CANS assessments were not completed when due in January 2017 and January 2018. An assessment was not recorded until November 2018. Services were funded during the period of review.				

Criteria: (COV 2.2-5212; CSA Policy Manual Section 3.6 Mandatory Uniform Assessment Instrument, CANS Frequency of Administration).

RECOMMENDATIONS

1. 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 completion of CANS assessments.
2. 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.
3. 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 based on SEC approved policy 4.7 Response to Audit Findings of whether the identified actions are acceptable or any additional actions that may be required.

Mr. Lundy Sadler, CPMT Chair

August 15, 2019

Page 3

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 Southampton 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 Amy Lehman, CSA Coordinator during our on-site visit. Ms. Lehman'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
Michael W. Johnson, Southampton County Administrator
Lynette Lowe, CPMT Fiscal Agent
Amy Lehman, CSA Coordinator