

***CHILDREN'S SERVICES ACT
PROGRAM AUDIT***

Sussex County

Audit Report No. 02-2020

March 5, 2021



Office of Children's Services

Empowering communities to serve youth

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EXECUTIVE SUMMARY

The Office of Children's Services (OCS) has completed an audit of the Sussex County Children's Services Act (CSA) Program. The Sussex County CSA Program provided services and/or funding for approximately sixteen (16) youth and families in Fiscal Year (FY) 2019 and eighteen (18) youth and families for FY 2020. The audit included a review and evaluation of management oversight and operational and fiscal practices. Based upon established statewide CSA performance measures reported as of FY 2019, significant achievements for the Sussex County CSA Program were:

- Child and Adolescent Needs and Strengths (CANS) assessment strength domain was 8.3% above the statewide average.
- CANS school domain improved 21.2% over FY 2018, and exceeded the statewide average for FY 2019 by 8.3%.
- Foster care exits to permanency increased 25% over FY 2018 to 100% in FY 2019, and exceeded the statewide average for FY 2019 by 23.7%.

However, there are additional opportunities to effect quality improvement in other areas of the CSA Program. Our audit concluded that there were major deficiencies¹ in internal controls that could impact the effective and efficient use of resources, as well as compliance with statutory requirements. Additionally, some observations were included in prior CSA audit report issued April 17, 2017. The following significant issues were identified:

- Expenditure reimbursements were requested and processed for payment of services where the requirements for compliance with state and local CSA policies and procedures were not met, resulting in questioned costs of \$43,819.70, representing the state share. Specific non-compliance items identified were:
 - (1) funding of services not authorized by Community Policy Management Team (CPMT);
 - (2) funding expenditures that potentially eligible for an alternate funding source (i.e. Title IV-E); and
 - (3) misclassification of expenditure categories in financial reports affecting distribution of the state share of pool fund reimbursements;
- CPMT meeting minutes did not evidence continuous quality improvement activities meeting the requirements established by the Code of Virginia (COV) § 2.2-5206 for the purpose of monitoring accountability and overall program effectiveness. Similar observations were included in audit reports issued April 17, 2017. Upon receipt of that report, the CPMT submitted quality improvement plans detailing actions taken to address the deficiencies. However, the measures indicated are not working as intended.

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.

- CSA records (administrative and client specific) did not sufficiently evidence compliance requirements were met pertaining to mandatory CANS assessments, confidentiality and conflict of interest disclosures, and/or establishing clear policies that aligned with state statutes and policies governing the CSA. Questioned costs totaling \$22,451.82 (state share) were identified as a result of the CANS assessment observations. Similar observations were included in the audit report issued April 17, 2017. Upon receipt of that report, the CPMT submitted quality improvement plans detailing actions taken to address the deficiencies. However, the measures indicated are not working as intended.

The Office of Children's Services appreciates the cooperation and assistance provided on behalf of the Sussex County CPMT and other CSA staff. Formal responses from the Sussex County CPMT to the reported audit observations are included in the body of the full report.



Stephanie S. Bacote, CIGA
Program Audit Manager



Rendell R. Briggs, CAMS
Program Auditor

INTRODUCTION

The Office of Children's Services (OCS) has completed a financial/compliance audit of the Sussex County Children's Services Act (CSA) program. The audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing (Standards). The standards require planning and performance of the audit pursuant to stated audit objectives in order to provide a reasonable basis for audit observations, recommendations, and conclusions. The audit was completed on March 04, 2021 and covered the period April 1, 2019 through March 31, 2020.

The objectives of the audit were to:

- Determine whether adequate internal controls have been established and implemented over CSA expenditures.
- Determine the adequacy of training and technical assistance by assessing local government CSA staff knowledge and proficiency in implementing local CSA programs.
- Assess whether operations have maintained high standards for sound fiscal accountability and ensured responsible use of taxpayer funds by evaluating fiscal activities of local CSA programs.
- Assess the level of coordination among local government CSA stakeholders and efforts to improve CSA performance by evaluating local CSA program's operational and utilization review practices.
- Assess implementation of quality improvements addressing prior audit observations reported April 17, 2017.

The scope of our audit included all youth and their families who received CSA funded services during the audit period. Audit procedures performed included reviews of relevant laws, policies, procedures, and regulations; interviews with various CSA stakeholders; various tests and examination of records; and other audit procedures deemed necessary to meet the audit objectives.

BACKGROUND

Established in 1754, Sussex County is located in the south central region of the Commonwealth of Virginia. According to published estimates by the Weldon Cooper Center for Public Service-University of Virginia, Sussex County has a population estimate of 11,449 as of July 1, 2019. The U.S. Census Bureau, State and County Quick Facts reports the median household income from 2015-2019 as \$49,487.

The Children’s Services Act (CSA) is a law enacted in 1993 that establishes a single state pool of funds to purchase services for eligible youth and their families. The state funds combined with local community funds are managed by local interagency teams referred to as the Community Policy and Management Team (CPMT) who plan and oversee services to youth. Sussex County CPMT was established to comply with this statute. The CPMT is supported in this initiative by the Family Assessment and Planning Team (FAPT) responsible for recommending appropriate services. Administrative services are managed through the local CSA office staffed by a full-time CSA Coordinator. Expenditure and demographics for fiscal years 2017 to 2020 are depicted below:

CSA Pool & Census Data by Fiscal Year for Sussex County (2017 - 2020)

Source: CSA Continuous Quality Improvement (CQI) Dashboard

At-A-Glance

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
18	15	16	18
Distinct Child Count	Distinct Child Count	Distinct Child Count	Distinct Child Count
0.5M	0.5M	0.5M	0.6M
Gross Expenditures	Gross Expenditures	Gross Expenditures	Gross Expenditures
0.5M	0.4M	0.5M	0.6M
Net Expenditures	Net Expenditures	Net Expenditures	Net Expenditures
\$26,637	\$29,465	\$29,036	\$32,232
Average Expenditure	Average Expenditure	Average Expenditure	Average Expenditure
0.2387	0.2387	0.2387	0.2387
Base Match Rates	Base Match Rates	Base Match Rates	Base Match Rate
0.2356	0.2387	0.2429	0.2400
Effective Match Rate	Effective Match Rate	Effective Match Rate	Effective Match Rate

**MAJOR DEFICIENCIES
OBSERVATIONS AND RECOMMENDATIONS**

A) FISCAL ACTIVITIES:

Observation #1	Criteria	Compliance and Internal Control
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Expenditure reimbursements were requested and processed for payment of services where the requirements for compliance with State and local CSA policies and procedures were not met. The Code of Virginia (COV) [§ 2.2-5206](#) directs the CPMT to “establish quality assurance and accountability procedures for program utilization and funds management.” An exception was noted in three (3) of the six (6) (50%) client case files reviewed to validate compliance. The associated questioned costs are summarized below:

1. CSA pool funds were expended for services that were not documented in an Individual and Family Services Plan (IFSP) and missing CPMT’s authorization of funding pursuant to COV [§ 2.2-5206](#) and COV [§ 2.2-5208](#), resulting in questioned costs totaling \$3,904.55 [state share].

Table A – FAPT and CPMT Actions COV § 2.2-5206 and § 2.2-5208				
Client	Service	Period	Total Questioned Costs	Total State Share
A	Support/Supervision	04/01/19 - 04/30/19	\$4,174.50	\$3,178.05
B	Mentoring	11/10/19 – 11/27/19	\$825.00	\$726.50
			\$4,999.50	\$3,904.55

2. Reimbursed expenditures included duplicate payments for which OCS financial reports do not indicate any recorded adjusting entries to correct/refund the payment error as required by CSA Policy 4.5.2. Items e and f, Pool Fund Reimbursement. This represents in an overpayment of the state share of the expense in the amount of \$2,989.30.

Table B - Financial Reporting Error – Duplicate Payment COV § 2.2-5206 and § 2.2-5208							
Client	Services	Payment Dates	Service Period	POSO#	Invoice#	Amount	State Share
B	Mentoring	06/26/19	04/01/19 - 04/27/19	500001092	2019-1	\$1,000.00	\$761.30
		06/17/19		500001094		\$1,000.00	
		04/20/19	03/03/20 – 3/31/20	100146160	2020-3	\$2,530.00	\$2,228.00
		06/06/19		100147001		\$2,530.00	
						Total	\$2,989.30

3. Wrap-Around Services for Students with Disabilities (WAS) expenditures were misclassified as Community-based services (CBS). The match rate (\$0.1194) for community-based services is lower than the match rate (\$0.2387) for wrap-around services, resulting in an overpayment of the state share by \$262.46.

Table C Financial Reporting Error – Expenditure Category COV § 2.2-5206 and § 2.2-5208						
Client	Incorrect Expense Category and Match Rate	Correct Expense Category and Match Rate	Total Expense	Variance		
				Differential	Net Fiscal Impact State Overpayment	Service Name
B	CBS \$0.1194	WAS \$0.2387	\$2,200.00	(\$0.1203)	\$262.46	Mentoring

Recommendation

1. Prior to submitting invoices for payment, the CSA Coordinator and/or individuals responsible for expenditure process should verify services are documented in the IFSP and CPMT's authorization of funding.
2. The CSA Coordinator and CPMT should conduct periodic reviews (no less than monthly) of individual transactions included in completed financial reports to identify and correct errors, while ensuring financial data is accurately presented.
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 Policy 4.7, Response to Audit Findings, of whether there will be any denial of funds, the identified actions are acceptable or any additional actions that maybe required.

Client Comment

CPMT concurs.

Observation #2

Criteria

Compliance and Internal Control

CSA pool funds were expended for services potentially eligible for another funding source (Title IV-E), resulting in questioned costs of \$36,663.39 (state share). Sussex County Department of Social Services did not complete the referral for Title IV-E eligibility determination in accordance with policies established by the Virginia Department of Social Services (VDSS). Section 3.7.5 of the VDSS Foster Care Manual states: "When the LDSS serves as the case manager, the child shall be considered in foster care and a Non-Custodial Foster Care Agreement is used." Thus, children placed through non-custodial agreements are in foster care. Further, Section 3.7.5.1.3 states: "The case shall be referred for Medicaid, Title IV-E screening and child support." IFSPs documenting

services recommended and funded for one client (Client C) consistently identified the Sussex County Department of Social Services as the case manager. Evidence of Title IV-E screening and the non-custodial agreement were requested. Local CSA representatives were unable to provide the requested documents needed to verify compliance with statutory requirements and applicable state policies.

Table D – Alternate Funding Source COV §2.2-5211 and Current Appropriations Act					
Client	Funding Source	Services	Service Period	Questioned Costs	State Share
C	Title IV-E	Maintenance	04/01/19 -12/19/19	\$52,256.83	\$36,663.39

Recommendation

1. Prior to recommending and authorizing funding, the Family Assessment and Planning Team (FAPT) and CPMT should ensure that the proposed expenditure meets the criteria for CSA funding or other appropriate funding source.
2. 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 Policy 4.7, Response to Audit Findings, of whether there will be any denial of funds, the identified actions are acceptable, or any additional actions that maybe required.

Client Comment

CPMT concurs.

Observation #3

Criteria	Compliance and Internal Control
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In accordance with COV [§ 2.2-5206](#), [§ 2.2-5208](#) and local policy, the Sussex County CPMT shall require a parental contribution assessment for services funded by CSA. For the two (2) eligible client files examined for compliance, parental copay assessments were not completed. In addition, zero collections were reported in fiscal years 2017 through 2020 as highlighted in Table F below. The table also reflects that child support collections have not been reported since 2017, whereas the locality has provided services and funding on average for seven (7) foster care clients through FY 2020. In accordance with CSA Policy 4.5.2 Pool Fund Reimbursements, refunds are reported along with pool fund expenditure reports. Under these conditions, the opportunity lost for collection of additional funds is significant and could materially affect the local program’s ability to increase funding availability for services required to meet the needs of the community.

Table F Local Expenditure Data Reporting System (LEDRS) Refund Reports for FY 2017-2020 https://www.csa.virginia.gov/OCSPoolReports/PoolReports/RefundReport								
FY	Locality	Vendor Refunds	Parental Co-Pay	SSA, SSI, VA, Benefits	Support through DCSE	Reclaimed under IV-E	Other	Total
17	Sussex	\$0.00	\$0.00	\$0.00	\$101.82	\$0.00	\$0.00	\$101.82
18	Sussex	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	Sussex	\$0.00	\$0.00	\$0.00	\$0.00	\$3,791.01	\$0.00	\$3,791.01
20	Sussex	\$1,962.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,962.00

Recommendation

1. The CPMT should ensure that the FAPT and the CSA Coordinator document assessment of parental ability to pay, supported by verification of stated income or certification stating indigent status. The amount assessed should be reported to the CPMT along with the request for approval for funding of FAPT referred services. Such documentation should be retained in the case file for the required records retention period.
2. Collection and reporting procedures should be established to ensure that the amount received for all refund reporting categories are recorded accurately and timely.

Client Comment

CPMT concurs.

B) PROGRAM ACTIVITIES

Observation #4

Criteria

Compliance and Internal Control – Repeat Observation

Child and Adolescent Needs and Strength (CANS) assessments were not always managed in accordance with established CSA Policy 3.6.5 Mandatory Uniform Assessment Instrument regarding the frequency and validity, and data integrity of assessments for one (1) of the six (6) (17%) client case records examined. Per policy, CANS is the uniform assessment instrument for children and youth receiving services funded through the state pool. Specific examples observed are detailed below and highlighted in the accompanying image.

1. Frequency. Per CSA Policy 3.6.5, “the CANS assessment is required annually.” For Client B, the CANS assessment due annually since December 2017 has never been completed. As the locality did not adhere to the established policy regarding the frequency of administration for CANS assessments, the questioned cost of services funded during the audit period totaled \$22,451.86[state share]. This figure includes questioned costs identified in Observation #1.

2. **Validity.** While other assessments were documented in the secure electronic database known as CANVaS 2.0, the assessments were not closed/completed within 60 days of the assessment date. The CANVaS 2.0 Individual Confidentiality and User Agreement states: *“In signing this agreement, the User acknowledges and agrees with the following: I will close CANS assessments when completed and not allow an assessment to remain open past the sixty-day mark. I understand that assessments which remain open after sixty days of the assessment date will be deleted from CANVaS 2.0 and cannot be retrieved.”*

3. **Data Integrity.** The “Reassessment” version of the CANS assessment was completed instead of the “Comprehensive” version for one (1) eligible client discharging from the CSA program. CSA Policy 3.6.5.H states “The Discharge CANS shall be the Comprehensive version of the CANS.” Discharge dates corresponding with the last completed CANS assessment for Client B was May 2020.

Client B				
ASSESSMENT REASON	ASSESSMENT STATUS	LOCALITY	START DATE	CLOSED DATE
Reassessment	CLOSED	Sussex	05/14/2020	05/22/2020
Initial	CLOSED	Sussex	12/30/2019	05/21/2020
Discharge	CLOSED	Sussex	09/30/2019	05/21/2020
Reassessment	Open	Sussex	09/29/2019	
Reassessment	Open	Sussex	05/22/2018	
Reassessment	CLOSED	Sussex	06/06/2017	06/06/2017
Initial	CLOSED	Sussex	12/07/2016	12/07/2016

Such discrepancies undermine the integrity, reliability, and validity of CANS assessment data that is used to inform State and local decision-making. Similar observations were reported in the prior audit of the Sussex County CSA Program dated April 17, 2017. A quality improvement plan was submitted to address the observations. The CPMT, as the governing body, is responsible for ongoing monitoring of the quality improvement plan to ensure timely implementation of the plan and the actions taken are continuously working as intended.

Recommendation

1. During service planning and/or utilization review, the FAPT and CSA Office should ensure that CANS assessments are completed in accordance with CSA policies and CANVaS 2.0 user agreements. Exception reports should be documented and shared with CPMT periodically to foster accountability by all stakeholders for ensuring established internal controls are consistently working as intended.

2. The CPMT should establish and implement quality assurance policies and procedures to include periodic review of client case files, and monitor results to ensure compliance with CSA statutes, policies, procedures etc.

Client Comment

CPMT concurs.

Observation #5**Criteria****Compliance and Internal Control – Repeat Observation**

The Code of Virginia (COV) Children’s Services Act (CSA) 2.2-5210 states, “The agency that refer a youth and family to the team shall be responsible for obtaining the consent required to share agency client information with the team.” The signed consent to exchange information form for three (3) out of six (6) (50%) client case files reviewed were either missing and/or expired. CSA Policy 3.5 Records Management requires retention of this form to demonstrate compliance. Failure to document that consent was properly obtained increases the likelihood of non-compliance with CSA statutory requirements and potential liability due to the unauthorized exposure of protected information. Similar observations were reported in the prior audit of the Sussex County CSA Program dated April 17, 2017. A quality improvement plan was submitted to address the observations. The CPMT, as the governing body, is responsible for ongoing monitoring of the quality improvement plan to ensure timely implementation of the plan and the actions taken are continuously working as intended.

Recommendation

At the time of the initial case referral, the FAPT and CSA Coordinator should ensure that a signed consent form is obtained for all applicable parties (child and/or parents). A copy of the consent form should be maintained in the client’s CSA case file.

Client Comment

CPMT concurs.

C) GOVERNANCE ACTIVITIES:**Observation #6****Criteria****Compliance and Internal Control – Repeat Observation**

Adequate continuous quality improvement measures have not been established and/or implemented by the Sussex County CPMT to evaluate and ensure accountability and effectiveness of the locally managed CSA program pursuant to COV 2.2-5206 (6,13) and 2.2-5208 (9). Program oversight by the Sussex County CPMT, evidenced by the recorded minutes of their meetings, has not included review and/or assessment of:

- “local and statewide data provided in the management reports on the number of children served, children placed out of state, demographics, types of services provided, duration of services, service expenditures, child and family outcomes, and performance measures.”
- “track 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, relative's homes, family-like setting, or their community.”

The ability and likelihood of the CPMT to adequately monitor and provide oversight of the local CSA program is an essential component of organizational governance. The absence of a formal program evaluation to ensure its effectiveness and that the goals and objectives of the program are met ultimately impacts the CPMT's effort to better serve the needs of youth and families in the community and to maximize the use of state and community resources. Similar observations were reported in the prior audit of the Sussex County CSA Program dated April 5, 2017. A quality improvement plan was submitted to address the observations. The CPMT, as the governing body, is responsible for ongoing monitoring of the quality improvement plan to ensure timely implementation of the plan and the actions taken are continuously working as intended.

Recommendation

The Sussex 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.

- [CQI Dashboard](#)
- [CQI Dashboard Instruction Manual](#)
- [CQI Documentation Template with Instructions \(Download\)](#)
- CSA Utilization Reports
- OCS Reports to the General Assembly

Client Comment

CPMT concurs.

Observation #7

Criteria **Compliance and Internal Control – Repeat Observation**

Internal controls established by CSA statutes were not effectively implemented by the Sussex County CSA Program in order to safeguard against conflicts of interest pertaining to the referral of services and approval of access to CSA pool funds by eligible youth and their families. The non-public representative serving on the FAPT did not complete the statement of economic interest (SOEI) form as required by (COV) [§ 2.2-5205](#) or [§ 2.2-5207](#) and pursuant to OCS Administrative Memo #18-02 [Statement of Economic Interest Filings for FAPT and CPMT Members](#) directing the filings to be completed upon appointment. Based on the increased possibility that required parties may not have appropriately disclosed personal interests, the effectiveness of the controls to ensure accountability and appropriate use of CSA pool funds could be significantly reduced. Similar observations were reported in the prior audit of the Sussex County CSA Program dated April 5, 2017. A quality improvement plan was submitted to address the observations. The CPMT, as the governing body, is responsible for ongoing monitoring of the quality improvement plan to ensure timely implementation of the plan and the actions taken are continuously working as intended.

Recommendation

The CPMT should ensure that the SOEI form is completed immediately for all non-public participating members serving on the CPMT and maintained in accordance with guidance provided in Administrative Memo #18-02.

Client Comment

CPMT concurs.

**SECTION 2 – OTHER DEFICIENCIES
OBSERVATIONS AND RECOMMENDATIONS**

D) Records Management:

Observation #8

Criteria

Internal Control – Repeat Observation

Sussex County CSA policies and procedures (last revised 2018) are not consistent with established state CSA requirements, and/or best practices, to govern local CSA programs. Clear policies are necessary to facilitate and communicate the CPMT’s expectations in implementing CSA and to ensure the program is administered in accordance with state and local requirements. Opportunities for policy alignment and to clarify inconsistencies were noted as follows:

- a. The local policy *Eligibility for Services Purchased from the Pool* states, “Services to support routine foster care placements or Parent Placement Agreements may be expended without a quarterly review by the FAPT as follows:
 - i. Up to \$300 per child for purchase of items needed for a placement.
 - ii. Band Instruments, repairs and parts.
 - iii. Medical Care expenses not covered by Medicaid (physicals, etc.) and coverage before Medicaid approval; and
 - iv. Up to \$50 startup expenses for a new foster child (toothbrush, comb baby needs).”

This is contrary to COV §2.2-5209 allowing for an exemption from FAPT referral for client cases where funding is limited to foster care maintenance payments only and policies described in the Virginia Department of Social Services (VDSS) Foster Care Manual, Section 18, Funding Maintenance Costs. As written, the statements infer the use of CSA funding for services that do not meet the definition of foster care maintenance. Such payments would result in an increase to foster care maintenance funding (i.e. placement and startup expenses) provided that it is funded in addition to the regular maintenance payment. Further, services that do not meet that criteria should be referred to FAPT (i.e., medical expenses not covered by Medicaid).

- b. Local policy Emergency Access to Pool Funds suggests that FAPT referral is not required where respite service is less than 14 days. In accordance with Title IV-E funding requirements, respite services are not considered a foster care maintenance expense and thus requires FAPT assessment even where the service provided is less than 14 days. Similar observations were reported in the prior audit of the Sussex County CSA Program dated April 5, 2017. A quality improvement plan was submitted to address the observations. The CPMT, as the governing body, is responsible for ongoing monitoring of the quality improvement plan to ensure timely implementation of the plan and the actions taken are continuously working as intended.

Recommendation

1. The CPMT should immediately review and revise local policies and procedures to ensure alignment with COV statutes and policies promulgated by state child-serving agencies that are applicable to youth accessing state pool funds.
2. The CPMT should establish a process whereby local policies are periodically reviewed and updated accordingly. As a best practice, policy/procedure reviews should occur annually, but not less than every three years.

Client Comment

CPMT concurs.

Observation #9

Criteria	Compliance and Internal Control
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CSA Policy 3.5 Record Management requires collection and maintenance of child-specific documentation to demonstrate compliance with the CSA to include the signed vendor contract. For most transactions, the signed purchase order serves as an extension of and/or the actual contract. From the six (6) client case files reviewed, a total of twenty-one expenditure transactions were selected for verification of signed contracts supported by child-specific purchase orders. Purchase orders were not available for inspection in fifteen (15) (71%) out of twenty-one (21) transactions tested. The absence of the purchase order undermines the control established to ensure purchase quantity and rates are consistent with funding authorizations granted by management.

Recommendation

1. Prior to submitting invoices for payment, the CSA Coordinator or individuals responsible for expenditure payment processing should confirm the existence of a properly executed purchase order.
2. Quality assurance reviews of individual client case file should be performed periodically by an independent party to ensure standard accounting fiscal controls are working as intended.

Client Comment

CPMT concurs.

CONCLUSION

Our audit concluded that there were major deficiencies in compliance and internal controls over the Sussex County CSA program. Conditions were identified that could affect the effectiveness and efficient use of resources as well as compliance with statutory requirements. An exit conference was conducted on March 04, 2021 to present the audit results to the Sussex County CPMT. Persons in attendance representing Sussex County CPMT were:

Ms. Ahnjayla Hunter, CPMT Chair, Sussex County Public School
Ms. LaTonya Gordon, CSA Coordinator, Sussex Department of Social Services
Ms. Diane Gibbs, CSA Coordinator, Sussex Department of Social Services
Mr. Richard Douglas, Sussex County Administrator
Mr. William Hagy, Director, Sussex Department of Social Services
Ms. Jean Cobb, Supervisor, 6th District Court Services Unit
Mr. Onaje Turner, District 19 Community Services Board
Ms. Kim Lindblad, Private Provider, BREC Academy

Representing the Office of Children's Services was Rendell R. Briggs, Program Auditor. We would like to thank the Sussex County CPMT and related CSA staff for their cooperation and assistance on this audit.

REPORT DISTRIBUTION

Mr. Scott Reiner, Executive Director, Office of Children's Services

Mr. Richard Douglas, Sussex County Administrator

Ms. Ahnjayla Hunter, CPMT Chair, Department of Social Services

Ms. LaTonya Gordon, CSA Coordinator, Department of Social Services

Ms. Diane Gibbs, CSA Coordinator, Department of Social Services

Ms. Doretha Townes, CPMT Fiscal Agent, Department of Social Services