



# COMMONWEALTH of VIRGINIA

Susan Cumbia Clare, M.Ed.  
Executive Director

OFFICE OF COMPREHENSIVE SERVICES  
*Administering the Comprehensive Services Act for At-Risk Youth and Families*

February 12, 2014

Mr. Dan O'Donnell, Assistant County Administrator  
CMPT Chair, Roanoke County CSA Program  
5204 Bernard Drive, Fourth Floor  
Roanoke, VA 24018

RE: Roanoke County CSA Self-Assessment Validation, File No. 40-2013

Dear Mr. O'Donnell,

In accordance with the Office of Comprehensive Service's (OCS) Audit Plan for Fiscal Years 2013-2015, the Roanoke County Community Policy and Management Team (CPMT) has completed and submitted the results of the self assessment audit of your local CSA Program by the established due date of March 31, 2013. An on-site visit was scheduled and conducted by OCS Program Auditors on October 31, 2013 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 Roanoke County CSA program, our independent validation:

Concurs                       Partially Concurs                       Does Not Concur

with the conclusion reported by the Roanoke County CPMT. We agree that no significant observations of non-compliance were found in the design or operation of the processes or services conducted on behalf of Roanoke County CSA. However, we do not agree with the CPMT's conclusion that no significant internal control weaknesses were identified. The explanation for our assessment results are as follows:

***The Roanoke County Policy and Management Team 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 indicated that there were significant internal control weaknesses in the local CSA program. An adequate system of internal controls is contingent upon consistent and proper application of established policies and procedures affecting CSA funded activities, as well as monitoring oversight by the governing authority to ensure that the program is operating accordingly. Such breakdowns in an organization's internal control structure are considered significant. Specifics pertaining to the Roanoke County CSA Program are detailed on page 2.***

<b>SIGNIFICANT INTERNAL CONTROL WEAKNESSES</b>													
■	The Roanoke County CPMT authorizes the funding of specialized service payments for foster care services where the services provided cannot be explicitly distinguished from services described as basic maintenance and/or that meets the definition of enhanced maintenance as described in the Section 17 Funding Maintenance Costs of the Virginia Department of Social Services (VDSS) Foster Care Manual. In addition, Section 17.2.2 requires the use of the Virginia Enhanced Maintenance Assessment Tool (VEMAT) to determine the need for and amount of enhance maintenance. In lieu of the VEMAT, the local program has developed a worksheet and payment tiers to determine the need and amount of specialized service payment (additional \$300/month maximum) based on criteria that are consistent with that of the VEMAT. However, Section 17.1.4 of the VDSS Foster Care Manual states that “duplicate payments for maintenance shall not be made.”												
■	Policies governing foster care specialized services payments were established by the Roanoke County Department of Social Services. However, the established policy has not been incorporated into the Roanoke County CSA Program policy manual evidencing formal adoption of the policy by the Roanoke County CPMT.												
<b>RECOMMENDATION: The CPMT should immediately discontinue the practice of routinely authorizing and funding foster care specialized service payments that duplicate foster care basic maintenance and/or where enhanced maintenance payments have not been determined based upon the outcome of a properly completed VEMAT.</b>													
<b>NON-COMPLIANCE OBSERVATION</b>													
■	The Roanoke County CPMT identified two emergency placements that were not presented to the Family Assessment and Planning Team (FAPT) within 14 days of the admission as required by Code of Virginia Section § 2.2-5209. Upon further investigation by the Roanoke County CPMT, the two noted cases were determined to be ‘outliers’ that are not common to their practice. However, use of CSA pool funds for the period of service prior to the eventual referral to FAPT was not consistent with statutory requirements to access state pool funds. Further, the corrective action plan submitted by the Roanoke County CSA program did not indicate a locally initiated restoration of the state share of CSA funds expended where CSA requirements were not met. The total CSA costs incurred for those placements was \$5,696.13.												
<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">Total Costs</th> <th style="text-align: center;">State Share</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Client A</td> <td style="text-align: center;">\$3,727.80</td> <td style="text-align: center;">\$2,088.69</td> </tr> <tr> <td style="text-align: center;">Client B</td> <td style="text-align: center;">\$1,968.33</td> <td style="text-align: center;">\$1,535.69</td> </tr> <tr> <td style="text-align: center;"><b>TOTAL STATE SHARE</b></td> <td></td> <td style="text-align: center;"><b>\$3,624.38</b></td> </tr> </tbody> </table>			Total Costs	State Share	Client A	\$3,727.80	\$2,088.69	Client B	\$1,968.33	\$1,535.69	<b>TOTAL STATE SHARE</b>		<b>\$3,624.38</b>
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<b>RECOMMENDATION: The CPMT should submit a corrective action plan, for review by the OCS Finance Office, to address whether the state share of funds will be restored. 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.</b>													

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The Office of Comprehensive Services respectfully requests that you submit a revised corrective action plan to address the observations outlined on this page no later than 30 days from receipt of this report. In addition, we ask that you notify this office as corrective actions are completed. OCS will conduct a follow up validation to ensure the corrective actions have been implemented as reported.

We would like to thank the Roanoke County Community Policy and Management Team 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 that was provided by Jessica Webb, CSA Coordinator during our on-site visit. Ms. Webb'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 Auditor

cc: Susan C. Clare, Executive Director  
B. Clayton Goodman, III, Roanoke County Administrator  
Brian Carter, CPMT Fiscal Agent  
Roanoke County Finance Department  
Jessica Webb, CSA Coordinator