

**State Executive Council for Children's Services
Finance and Audit Committee**

**Friday, April 8, 2016
1:00 PM – 2:30 PM**

1604 Santa Rosa Rd., Suite 137

AGENDA

1. Introductions
2. January 2016 Minutes
3. Brief status report on FY2016 CSA expenditures, projections and any budget issues
4. Plan for distribution of new CSA local Administrative funds
5. Developing the process by which the committee wishes to review audit findings and assist the OCS in developing a response to specific audit findings
 - Review of existing OCS procedure
 - Audit findings with specific fiscal implications
 - Audit findings with practice implications (no specific fiscal implications)
 - Audits with no/minimal findings
6. Developing recommendations to the SEC for a policy concerning objective and transparent decision making regarding circumstances where CSA funds should be denied to a locality based on audit findings
 - Recoupment of funds already reimbursed
 - Holding of future reimbursement pending corrective actions by the locality

Materials:

Minutes

CSA Expenditure update

Increase Funds for CSA Local Administration

Audit Reports from various localities for discussion purposes (previously sent 3/15/16)

Administrative Action Referral Procedure (March 2015)

Program Audit Quarterly Report (1/1/16 – 3/31/16)

DRAFT

**STATE EXECUTIVE COUNCIL FOR THE CHILDREN'S SERVICES ACT
FINANCE AND AUDIT COMMITTEE MEETING
1604 Santa Rosa Road, Suite 137
Richmond, VA
January 27, 2016**

Attendees

Mary Biggs, Member, SEC
Louis Elie, Jr., Director of the Program Integrity Division, DMAS
Tiffany Gardner, Title IV-E Supervisor, VDSS
Catherine Hudgins, Member, SEC *(by conference call)*

OCS Staff

Scott Reiner, Interim Executive Director, OCS
Stephanie Bacote, Audit Manager, OCS
Marsha Mucha, Administrative Assistant, OCS

Welcome and Introductions

Scott Reiner convened the meeting at 1:00 p.m. He welcomed everyone and introductions were made.

Overview and Discussion of Proposed Committee Charge

Mr. Reiner explained that several years ago the SEC established three committees: the Executive Committee, Outcomes Committee and the Finance Committee. He noted that the Finance Committee had been meeting intermittently and on an ad hoc basis. Mr. Reiner further noted that the SEC, at its December 3, 2015 meeting, reconstituted the Finance Committee as the Finance and Audit Committee and agreed the reconstituted Committee's activities be expanded to include a review of OCS audit findings and consultation to the OCS on actions in response to those findings.

Mr. Reiner presented for review a proposed committee charter that included activities centered on review of programmatic expenditures and budgeting as well as OCS audit matters. Committee members endorsed the proposed charter noting its thoroughness. (The approved Charter is included at the end of these minutes).

Orientation and Status Report on CSA Expenditures and Budget Issues

Mr. Reiner provided an orientation on the establishment of CSA and the funding streams that created the "state pool" of funds used to reimburse localities for services provided through CSA as well as current CSA expenditure trends and tracking tools on the CSA website. Members were provided with several documents relevant to CSA expenditures and expenditure drivers.

During discussion it was deemed important by Committee members that reporting on expenditure trends and budget updates be provided to the SEC during their quarterly meetings.

Orientation to the CSA Audit Program and Status Report

Stephanie Bacote provided an orientation to the CSA audit program. She provided members with several documents related to the CSA auditing process including the current Program Audit Charter and the CSA Audit Plan for FY16. Mrs. Bacote explained the audit engagement process for Committee members. Future OCS Program Audit Quarterly reports will be shared with members of the Committee.

Mrs. Bacote and CSA Program Auditor, Annette Larkin, also provide training and education (i.e. CSA Conference) as well as provide assistance to the CSA Program Consultants on matters related to individual localities.

Discussion of Process for Review of Audit Findings and Approach to Development of Administrative Action Referral Procedure

Mr. Reiner noted that currently the OCS Executive Director has authority to respond to individual audit findings, including denial of funds and other corrective actions. Final appeal of denial of funds rests with the SEC. He further explained that there are no written guidelines in place to direct and manage development of corrective action plans and/or deny or recover state funds. Additionally, no process of consultation is in place prior to the Executive Director's exercise of their decision making authority.

Mr. Reiner provided an example of a decision making matrix developed by VDSS for Title IV-E. Because of time restraints, Committee members did not have a discussion but asked that OCS research and provide additional information to them on how other agencies handle these matters.

The Committee agreed to work to develop both a process for involvement in the decision making process in response to audit findings and policy guidance about how to respond to audit findings through corrective action plans, denial of funds, etc.

Next Meeting and Adjournment

Mr. Reiner suggested that the Committee meet quarterly. Members will be polled with some suggested meeting dates. There being no further business the meeting adjourned at 2:50 p.m.

**State Executive Council for Children's Services
Finance and Audit Committee**

**Committee Charter
Approved January 27, 2016**

The Finance and Audit Committee of the State Executive Council (SEC) for Children's Services will be responsible for the following activities:

1. Periodic review of programmatic expenditures of the Children's Services Act (CSA).
2. Report to the SEC on selected categories of and/or overall program expenditures for the purposes of awareness and possible policy consideration.
3. Recommendations to the SEC regarding budget requests to be submitted to the Department of Planning and Budget in accordance with the annual executive branch budget process.
4. Review and make recommendations to the Office of Children's Services (OCS) on the annual CSA Audit Plan.
5. Review and make recommendations to the OCS concerning actions in response to individual audit findings, including denial of funds and other corrective actions.
6. Make policy recommendations to the SEC concerning development of consistent criteria for denial of funds determinations.
7. Consider and make recommendations to the OCS and the SEC on other matters related to the fiscal and audit functions of the CSA.

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CSA POOL REIMBURSEMENT REQUEST REPORT COMPARISON (FY13 -FY16)

Today's Date: April 06, 2016

Net Total Expenditures as of April 06, 2016 of each Fiscal Year.

Net Total Expenditures include all reports with a status of 1 or greater (All non-pending reports)

EXPENDITURE DESCRIPTION	NET TOTAL EXPENDS FY13	NET TOTAL EXPENDS FY14	NET TOTAL EXPENDS FY15	NET TOTAL EXPENDS FY16	\$ CHG	% CHG
NUMBER OF REPORTS	996	988	999	1,004	5	
1. MANDATED SERVICES / RESIDENTIAL / CONGREGATE CARE						
1a. Foster Care - IV-E children in Licensed Residential Congregate Care ; pool expenditures for costs not covered by IV-E (i.e., non room-and-board)	1,901,703	1,595,276	2,024,245	1,806,966	-217,278	-10.7%
1b. Foster Care - all others in Licensed Residential Congregate Care	13,547,072	10,985,158	11,785,988	11,011,533	-774,454	-6.6%
1c. Residential Congregate Care - CSA Parental Agreements ; DSS Noncustodial Agreements	4,368,219	5,051,928	5,227,333	6,039,023	811,690	15.5%
1d. Non-Mandated Services/Residential/Congregate	760,462	439,977	702,738	550,748	-151,990	-21.6%
PT1. 4. Educational Services - Congregate Care	20,855,040	19,512,161	21,629,119	22,906,179	1,277,059	5.9%
- School Referred Residential - Non-Educational Services	0	0	0	0	0	0%
2. OTHER MANDATED SERVICES						
2a. Therapeutic (Treatment) Foster Care - IV-E	13,890,479	14,440,993	16,652,128	17,133,625	481,497	2.9%
2a.1 Therapeutic (Treatment) Foster Care	30,496,224	27,493,534	26,357,353	23,466,982	-2,890,371	-11.0%
2a.2 Therapeutic (Treatment) Foster Care - CSA Parental Agreements ; DSS Noncustodial Agreements	606,063	416,996	243,888	358,429	114,541	47.0%

	Specialized Foster Care – IV-E ; Community Based Services	711,256	883,374	1,036,267	549,073	-487,194	-47.0%
2b.	Specialized Foster Care	2,938,307	2,528,107	2,684,493	1,922,896	-761,597	-28.4%
2b.1	Specialized Foster Care	558,300	500,535	649,617	1,104,189	454,572	70.0%
2c.	Family Foster Care – IV-E ; Community Based Services	2,667,414	2,045,429	2,380,743	1,718,794	-661,949	-27.8%
2d.	Family Foster Care Maintenance only	6,595,374	6,377,021	5,742,526	8,507,776	2,765,250	48.2%
2e.	Family Foster Care – Children receiving maintenance and basic activities payments; independent living Stipend/Arrangements	15,571,102	16,747,303	17,422,275	19,018,758	1,596,482	9.2%
2f.	Community - Based Services	896,020	1,153,907	997,895	1,055,935	58,040	5.8%
2f.1	Community Transition Services – Direct Family Services to Transition from Residential to Community	53,116,013	56,597,150	63,415,972	70,904,198	7,488,225	11.8%
2g.	Alternative Day Placement/ SPED Private Day	989,086	893,950	920,245	939,579	19,334	2.1%
2h.	Wrap Services for Students with Disabilities	70,869	-9,468	112,510	122,850	10,340	9.2%
2i.	Psychiatric Hospitals/Crisis Stabilization Units	1,714,955	1,905,589	2,326,169	2,169,163	-157,006	-6.7%
Pt2. 4.	Non-Mandated Services/Community-Based	172,253,959	169,558,922	182,311,503	191,286,694	8,975,191	4.9%
5.	GRAND TOTALS:						

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**Conference Report
Increase Funds for CSA Local Administration**

Item 285 #2c	First Year - FY2017	Second Year - FY2018
Children's Services Act	\$500,000	\$500,000 GF

Explanation

(This amendment provides \$500,000 each year from the general fund for local administrative costs of providing oversight, accountability and administration for the Children's Services Act (CSA). Local administrative duties include implementing the mandatory assessment tool and process, developing service plans for children, managing expenditures, collecting input and outcome data by child, negotiating rates and contracts with vendors, and maximizing the use of federal funds. **It is the intent that the Office of Children's Services shall develop a methodology to distribute this additional funding to local governments in an equitable manner.**)

Existing Language in the Appropriation Act:

Item 285: C.4. Local Administrative Costs. Out of this appropriation, an amount equal to two percent of the fiscal year 1997 pool fund allocations, not to exceed \$1,560,000 the first year and \$1,560,000 the second year from the general fund, shall be allocated among all localities for administrative costs. Every locality shall be required to appropriate a local match based on the local match contribution in paragraph C.2. of this Item. Inclusive of the state allocation and local matching funds, every locality shall receive the larger of \$12,500 or an amount equal to two percent of the total pool allocation. No locality shall receive more than \$50,000, inclusive of the state allocation and local matching funds...

At Issue:

The \$1.56M funds the minimum/maximum formula amounts in the Act using the two percent of the 1997 allocations as the basis. So if an extra \$500k is appropriated, the formula does not work from a min/max perspective.

Once the governor signs the Appropriation Act for FY2017, the \$1.56M administrative funding will increase to \$2.06M. However, the actual formula in the Act will only allocate \$1.56M of this \$2.06M.

Recommendation:

Proportionally distribute the \$500k based on the existing total local allocation from the Acts' formula above. I have attached a copy of the additional gf each locality could receive (hi-lited in yellow). If you are a minimum locality currently eligible for an administrative allocation of \$12,500, the additional GF to be received is \$2,645; if you are a maximum locality, you would receive an additional \$10,579 in gf. And of course there are localities falling between. And, the local would need to match, as that is consistent with Act language too. This method proportionally distributes the additional Conference gf based on existing allocation formula language.

I. Purpose

To establish the process by which referrals for administrative action pertaining to locally administered CSA programs are directed and managed by the Office of Children's Services (OCS). In accordance with the Policies Regarding Denial of Funding to Local Governments (Adopted June 2011), administrative action may include, but are not limited to:

- Develop corrective action plan in consultation with locality, and
- Deny/recover state funds.

II. Applicability

This procedure applies to all OCS functions responsible for oversight and monitoring of financial/compliance activities of the Children's Services Act.

III. Procedure

Provide notification of administrative action to localities within 30 business days of OCS' receipt of a quality improvement plan or other official response from the local Community Policy and Management Team (CPMT) representative following OCS' determinations of non-compliance/violations in the provision of services funded in accordance with §2.2-5211.

- A. Program Auditor notifies designated OCS staff in writing of audit observations that may trigger administrative action pending response by local CSA representatives. Audit staff monitors for client response.
- B. Designated OCS staff (Auditors, Business Manager, and/or Program Consultant) meets within 5 business days of receipt of the quality improvement plan or other official response from the local CPMT representative to discuss audit observations referred for administrative action. Final recommendations for action may be decided by non-audit OCS staff at this time.
- C. Designated (non-audit) OCS staff will prepare and submit a written recommendation to the OCS Executive Director regarding the administrative action to be taken, within 10 business days of meeting with the Program Auditor. The Program Audit Manager should be copied on the correspondence.
- D. If the Program Audit Manager does not receive notice of the recommendation to Executive Director w/in 10 business days of meeting with designated OCS staff (non-audit), a written reminder will be forwarded to the designated OCS staff and carbon copy the OCS Executive Director that action is needed to meet requirement for timely notification of administrative action to localities. This process is in accordance with the Program Audit Quality Improvement Monitoring activities to ensure identified deficiencies have been addressed.
- E. The OCS Executive Director shall make the final decision on administrative actions, and will notify leadership of the local CSA Program and designated OCS staff (Business Manager, Program Consultants, and Program Auditors) of that decision, in writing within 15 business days of receipt of recommendation from designated OCS staff (non-audit).
- F. Maintain a tracking log of administrative referrals and actions to be used to monitor and ensure consistent and timely application of the administrative referral process.

April 4, 2016

MEMORANDUM

TO: Scott Reiner, Interim Executive Director

FROM: Stephanie S. Bacote, Program Audit Manager

SUBJECT: Office of Children's Services (OCS) Program Audits Quarterly Report
Period Ending January 1, 2016 through March 31, 2016

The current audit cycle for the OCS Program Audits began July 1, 2015 and concludes on June 30, 2016. In accordance with internal auditing standards and procedures, we present the Fiscal Year (FY) 2016 third quarter report. This report is intended to briefly summarize audit activities conducted during the course of the quarter. We appreciate your on-going support and value your input in our pursuits to continuously improve our audit services.

OCS Program Audits

- City of Richmond (03-2015) – The final audit report was issued on February 16, 2016. The quality improvement plan to address the report observation is due to OCS by Tuesday, April 5, 2016. Significant observations were:
 - Client case files did not always contain sufficient information demonstrating compliance with CSA service planning requirements. At least one exception was noted in 24 (69%) of the 35 case files reviewed. Examples of documentation that could not be verified at the time of the review included: Child and Adolescent Needs and Strengths (CANS) assessments, utilization reviews, and consent to exchange information forms.
 - Wrap-around funds for students with disabilities allocated in FY 2014 and totaling \$192,960 were underutilized. None of the earmarked funds were spent during the fiscal year.
 - The City of Richmond CSA Program expended \$42,736.03 and was reimbursed \$26,990.06 (state share) in fiscal years (FY) 2013-2015 to cover the cost of services where: (1) referral to FAPT did not occur within 14 days of placement, (2) an invoiced service was not documented on an Individual Family Service (IFSP) plan, and (3) CANS assessment required to access state pool funds was not completed. This condition was observed for 7 (20%) of the 35 client cases examined.

- Middlesex County (06-2015) – The audit was initiated on January 12, 2016 and the final report was issued on March 28, 2016. The quality improvement plan to address the report observation is due to OCS by Thursday, May 12, 2016. The significant observation noted was as follows:

Client case files did not always contain sufficient information demonstrating compliance with CSA service planning requirements. At least one exception was noted in 40% (2 of 5) of cases examined. Omissions from client case files included measurable goals and objectives, consent to exchange information form, and discharge CANS assessments.

- Greenville/Emporia (10-2015) – The audit was initiated on March 7, 2015. Audit fieldwork is in progress, pending receipt of additional information needed to complete the evaluation.
- Halifax County (13-2015) – The audit was initiated on March 22, 2015. Preliminary observations have been communicated to the CPMT Chair. Audit fieldwork is in progress, pending receipt of additional information needed to complete the evaluation.
- Appomattox County (14-2015) - The audit was initiated on February 24, 2015. Due to unforeseen circumstances (natural disaster), the audit was suspended and resumed on March 16, 2016. Preliminary observations have been communicated to the CPMT Chair. Audit fieldwork is in progress, pending receipt of additional information needed to complete the evaluation.
- City of Alexandria (15-2015) – The final audit report was issued on December 22, 2015. The quality improvement plan to address the reported observations was received on February 8, 2016 and adequately addresses observations in the audit report.
- City of Hopewell (01-2016) - In coordination with other state agencies having audit/investigative interests, the audit is temporarily suspended; finalizing workpapers and preparing report draft.
- Pittsylvania County (02-2016) – The audit was initiated on February 3, 2016. Audit fieldwork is in progress, pending receipt of additional information needed to complete the evaluation.
- Self-Assessment Validations - Independent validations were initiated or completed for the following local CSA programs:
 - City of Bristol/Washington County (23-2014) - The audit was initiated on November 17, 2015. Audit fieldwork is in progress, pending receipt of additional information needed to complete the evaluation.

- Buckingham County (25-2013) – The audit was initiated on February 22, 2016. Preliminary observations have been communicated to the CPMT Chair. Audit fieldwork is in progress, pending receipt of additional information needed to complete the evaluation.
- Nottoway County (38-2013) – The audit was initiated on February 9, 2016. Preliminary observations have been communicated to the CPMT Chair. Audit fieldwork is in progress, pending receipt of additional information needed to complete the evaluation.
- Fauquier County (25-2014) – The audit was initiated on March 31, 2016. Audit fieldwork is in progress, pending receipt of additional information needed to complete the evaluation.
- Scott County (38-2014) - The audit was initiated on November 17, 2015 and the final report was issued on February 18, 2016. The audit concluded that there were significant internal control weaknesses and non-compliance observations. Specifically noted were: (1) Non-public members serving on the FAPT are not completing the Statement of Economic Interest Disclosure form as required by statute; (2) The CPMT has not documented a formal plan to substantiate coordination of long range planning; (3) A formal process for documenting utilization management activities has not been determined or implemented; and (4) Client case files did not always contain sufficient information demonstrating compliance with CSA service planning requirements. Omissions from client case files included evidence of parental consent and participation in service planning, consent to exchange information form, and discharge CANS assessments. A quality improvement plan was received March 11, 2016 and adequately addresses observations in the audit report.
- City of Suffolk (39-2014) – The audit was initiated on March 16, 2016. Audit fieldwork is in progress, pending receipt of additional information needed to complete the evaluation.
- Isle of Wight County (44-2014) – The audit was initiated on March 18, 2016 and the final report was issued on March 28, 2016. The audit concluded that there were no significant internal control weaknesses or noncompliance observations.
- Powhatan County (46-2014) – The audit was initiated on March 1, 2016. Preliminary observations have been communicated to the CPMT Chair. Audit fieldwork is in progress, pending receipt of additional information needed to complete the evaluation.
- Charles City County (21-2015) – The audit was initiated October 26, 2015. Preliminary observations have been communicated to the CPMT Chair. Audit fieldwork is in progress, pending receipt of additional information needed to complete the evaluation.

- City of Franklin (23-2015) – The audit was initiated on March 17, 2016 and the final report was issued on March 28, 2016. The audit concluded that there were no significant internal control weaknesses or noncompliance observations.
- Galax County (26-2015) – The audit was initiated on November 21, 2015 and the final report was issued on January 27, 2016. The audit concluded that there were significant noncompliance observations. Specifically noted were: (1) Client case files did not always contain sufficient information demonstrating compliance with CSA service planning requirements. Omissions from client case files included measurable goals and objectives, consent to exchange information form, and discharge CANS assessments; (2) Non-public members serving on the FAPT are not completing the Statement of Economic Interest Disclosure form as required by statute; and (3) A formal process for documenting utilization management activities has not been determined or implemented. A quality improvement plan was received February 26, 2016 and adequately addresses observations in the audit report.
- City of Manassas (27-2015) – The audit was initiated on March 30, 2016. Audit fieldwork is in progress, pending receipt of additional information needed to complete the evaluation.
- City of Williamsburg (32-2015) – The audit was initiated on March 1, 2016. Audit fieldwork is in progress, pending receipt of additional information needed to complete the evaluation.
- Clarke County (33-2015) – The audit was initiated on March 29, 2016. Audit fieldwork is in progress, pending receipt of additional information needed to complete the evaluation.
- Goochland County (38-2015) – The audit was initiated on November 16, 2015 and the final report was issued on January 12, 2016. The audit concluded that there were no significant internal control weaknesses or noncompliance observations.
- New Kent County (48-2015) – The audit was initiated February 11, 2016 and the final report was issued on March 4, 2016. The audit concluded that there were no significant internal control weaknesses or noncompliance observations.

The remaining 48 independent validations are anticipated to be initiated no later than June 30, 2016.

Quality Improvement Plan Follow-up

A Microsoft Access database to track and monitor quality improvement plans has been developed. We are currently in the process of populating the database with the data collected from the quality improvement plans received from the local CSA programs.

Administrative Referrals

Based upon reported audit observations and local CSA program responses noted in the submitted quality improvement plans, one referral for administrative action was initiated or pending this quarter. The referrals for administrative action are submitted to OCS management for consideration of recovering the state share of pool funds reimbursed to localities where it has been determined that related expenditures of the local CSA program were not in compliance with CSA statutes, policies and procedures.

LOCALITY	DATE REFERRED	FINAL DISPOSITION	AMOUNT TO BE RECOVERED	NOTES
King George County	10/13/2015	Pending	\$277,770 (State Share)	Pending advice from the Office of the Attorney General regarding provisions of the Denial of Funds Policy adopted by the State Executive Council granting authority to pursue action.

FY 16 Audit Plan /Adjustments

No activity to report.

Other Projects

No activity to report.

Feedback/Audit Survey Results:

The Audit Client Survey was sent to eight localities for which an on-site audit or an independent validation had been completed this quarter. Responses were received from two of the eight localities. Survey results are summarized in Attachment A.

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Staffing

No activity to report.

Other

A training session on CSA Program Audits was conducted for CSA Coordinators Academy participants on March 8, 2016. Presentation topics included "CSA Program Audits: What to Expect" and "CSA Program Audits: Understanding Internal Controls". Feedback survey responses completed by participants regarding the presentation were very favorable.

Cc: SEC Finance and Audit Committee
State Executive Council for Children's Services (SEC)
June W. Jennings, State Inspector General
Office of the State Inspector General
Annette E. Larkin, Program Auditor

ATTACHMENT A
CSA AUDIT CLIENT FEEDBACK SURVEY – SUMMARY ANALYSIS
(2 Respondents)

Survey Question	Rating (Scale of 1 to 5)
1. The audit objectives, purpose, and scope were clearly communicated.	4.0
2. Communication of audit results and status during the audit was timely and adequate.	5.0
3. The audit team demonstrated courtesy, professionalism, and a constructive and positive approach.	4.5
4. The audit team demonstrated an understanding of the audit areas.	4.5
5. The audit team demonstrated effective communication skills.	4.5
6. The conclusions and opinions of the audit team were logical and well documented.	4.5
7. Audit results were accurately reported and appropriate perspective was provided.	4.5
8. The audit report was clearly written and logically organized.	4.5
9. The audit report was delivered in a timely manner.	4.5
10. Audit recommendations were constructive and actionable.	4.5
11. The audit team demonstrated objectivity and independence in performing the audit.	4.5
12. Overall, the audit provided "value added" results to my organization.	4.0
Overall Average Rating	4.5

RATINGS:

- 5 Strongly Agree**
- 4 Agree**
- 3 Neither Agree or Disagree**
- 2 Disagree**
- 1 Strongly Disagree**

OTHER COMMENTS

Q. 17 Is there anything about the audit you especially liked:

*"Ms. Annette Larkin was extremely professional and helpful during the audit process."
"The audit process allowed us to review our program and facilitate some changes that were needed."*

Q. 18 Is there anything about the audit you especially liked:

"Some of the self-assessment items are ambiguous and cumbersome and lead to confusion and anxiety that are unnecessary."

Q. 19 Please feel free to provide additional concerns regarding the performance of the CSA Program Audit in the space provided below. We are especially interested in any ideas you may have on how the CSA Program Audit can provide value to the organization.

"I appreciated the two-way communication with the audit team during the on-site portion of the audit. I also appreciated the willingness of the audit team to review some areas of disagreements and return with policy clarifications."