



COMMONWEALTH of VIRGINIA

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

Scott Reiner, M.S.
Executive Director

March 27, 2017

Sari Goff, CPMT Chair
Charlotte County CSA Program
400 Thomas Jefferson Hwy
Charlotte Courthouse, VA 23923

RE: Charlotte County Children's Services Act (CSA) Program
Audit Self-Assessment Validation, File No. 21-2015

Dear Ms. Goff,

In accordance with the Office of Children's Service's (OCS) Audit Plan for Fiscal Years 2013-2015, the Charlotte 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 30, 2016 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 Charlotte County CSA program, our independent validation:

Concurs Partially Concurs Does Not Concur

with the conclusion reported by the Charlotte County CPMT that no significant internal observations of non-compliance or internal control weaknesses were identified in the design or operation of the processes or services conducted on behalf of Charlotte County CSA. The explanation for our assessment results are as follows:

The Charlotte 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- in the local CSA program. Non-compliance with the statutory requirements of CSA is considered significant because the local program is not operating fully in accordance with the laws of the Commonwealth. 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 Charlotte County CSA Program are detailed on page two of this report.

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

Coordination of long-range, community-wide planning in the development of services and resources that explicitly address the Charlotte County CSA Program has not been formally documented. Criteria: COV§2.2-5206, Item 4

RECOMMENDATION

The CPMT should document a long-range plan that explicitly addresses the Charlotte County CSA Program. The plan should include, but not be limited to, specific and measurable goals, objectives, strategies, target dates, and parties responsible for monitoring progress of accomplishments. Further, the CPMT should consider incorporating status updates on the progress of their long-range plan as a standing agenda item for CPMT meetings.

CLIENT COMMENT

“The conversation was started about long range planning to include specific measurable goals. The team stated three areas that they felt were important to the county. The first was transportation. We do not have public transportation and many do not own or have access to a car. This effects attendance at meetings such as FAPT, school meetings which could lead to truancy and getting help for services for their children. The team decided they would look at other rural areas with similar poverty, to see if they had ideas we could implement to assist families. Secondly, the team was concerned about families participating in the FAPT planning process. We decided to convey this to the FAPT team to see if whomever is presenting this for a family could assist in having the family attend. This did include discussion about IEP cases as well with the public schools. It is written into the IEP but often we do not have any input from the family about how they think the services are working. The third suggestion was to explore more wrap around services. Children are better served in their community attending the same school, having a support group of people that care about their needs. We will explore more family engagement options and look at ways we could keep children with their current support system providing this is meeting their needs and is a safe environment for them. We plan to discuss this in three months and look at our results in six months.”

SIGNIFICANT INTERNAL CONTROL WEAKNESSES

Adequate separation of duties for service planning and funding authorization activities are not always practiced by Charlotte County CSA representatives. The school representative was identified as participating as a member of both the CPMT and FAPT during the months of June/July. This practice circumvents the internal control inherent in the Children’s Service Act to delineate responsibilities for service planning and funding authorization. Criteria: COV§2.2-5206, Item 9; COV§2.2-5208, Item 8; Department of Accounts (DOA) Agency Risk Management and Internal Control Standards (ARMICS), Control Environment and Control Activities

RECOMMENDATIONS

The Charlotte County CPMT should ensure that adequate separation of duties is maintained pertaining to service planning and funding authorizations.

CLIENT COMMENT

“CPMT chairman spoke with superintendent of schools and explained the issue. The FAPT representative is a 10 month employee and is not required to work during summer months, inclement weather days, and has the same days off as other 10 month employees. The superintendent of schools named a 12 month employee, Dr. Lawrence Randolph to attend when school social worker is not available. He is not involved in CPMT.”

Ms. Sari Goff, CPMT Chair

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The Office of Children's Services respectfully requests that you submit a quality improvement plan addressing the observations detailed 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 Charlotte County CPMT and related CSA staff for their contributions in completing the CSA Self-Assessment Workbook. We also would like to acknowledge the assistance and cooperation that was provided by Amanda Lee, CSA Coordinator during our on-site visit. Ms. Lee'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
Russell B. Clark, Jr., Charlotte County Administrator
Norma Tuck, CPMT Fiscal Agent
Amanda Lee, CSA Coordinator
SEC Finance and Audit Committee