

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

***City of Fredericksburg
Self-Assessment Validation***

Audit Report No. 25-2022

September 8, 2023



Office of Children's Services
Empowering communities to serve youth

Report Disclaimer

Due to the COVID-19 pandemic, onsite visits to validate management's conclusions were suspended. In lieu of onsite visits, self-assessment validation activities were conducted remotely.



COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.
Executive Director

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

September 8, 2022

Mr. Joseph Wickens, CPMT Chair
Rappahannock Area Community Services Board
600 Jackson Street #137
Fredericksburg, VA 2241

RE: City of Fredericksburg CSA Program Self-Assessment Validation (SAV)
Final Report, File No. 25-2022

Dear Mr. Wickens:

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year 2022, the City of Fredericksburg Community Policy and Management Team (CPMT) has completed and submitted the results of the self-assessment audit of the local Children's Service Act (CSA) Program. Based on the review and examination of the self-assessment workbook and supporting documentation completed by the City of Fredericksburg CSA program on February 18, 2022, and covering the period of July 1, 2020 through June 30, 2021 our independent validation:

Concur

Partially Concur

Does Not Concur

with the conclusion reported by the City of Fredericksburg CPMT that no significant observations of non-compliance or internal control weaknesses were found in the design or operation of the processes or services conducted. The explanations for our assessment results are as follows:

The City of Fredericksburg CPMT concluded that there were no significant non-compliance and/or internal control weakness observations noted. A summary of internal control enhancements reported by the CPMT is included as Attachment A. Validation procedures identified deficiencies indicating non-compliance in the local CSA program not identified by the CPMT. 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. Specifics are detailed on pages 2-3.

SIGNIFICANT NON-COMPLIANCE OBSERVATIONS

1. 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. At least one (1) exception was observed in two (2) out of five (5) (40%) client records examined as detailed below:
 - A. Per Code of Virginia (COV) § 2.2-5212, access to the state pool of funds includes using a uniform assessment instrument and process. The Child and Adolescent Needs and Strengths (CANS) Assessment is the approved uniform assessment instrument per CSA Policy 3.6 Mandatory Uniform Assessment Instrument (Adopted December 18, 2007, Revised December 13, 2018). CSA Policy states that the CANS assessment is required initially, annually, and upon discharge from the CSA process. An annual CANS had not been completed timely for one (1) client case file examined, resulting in questioned costs, totaling \$23,310.44 (state share).
 - B. In January 2021, CSA funded transportation services for one (1) client that was not documented in an approved Individual and Family Services Plan (IFSP). This resulted in questioned cost of \$123.92, of which \$101.92 represents the state share.

Client File Review Exception - Fiscal Impact					
Rate	Exception Code / Description				
1 Case	A. Frequency [e.g., annual] and Validity of Child and Adolescent Needs and Strength (CANS) Assessment, (COV 2.2-5212, CSA Policy 3.6.5, Mandatory Uniform Assessment Instrument, and CSA Policy 3.5 Records Management)				
1 Case	B. Funded services are not documented in an approved IFSP/Service Plan. (COV 2.2-5208 and CSA Policy 3.5 Records Management)				
Code	Client	Service Description	Period	Total Cost	State Share
1A	A	Foster Care Maintenance and Independent Living Services	Jul-Nov 2020	\$34,011.14	\$23,310.44
1B	B	Transportation	Jan 2021	\$123.09	\$101.92
Total					\$23,412.36

RECOMMENDATIONS

1. Prior to authorizing funding, the CPMT should ensure that the proposed expenditure meets the criteria for CSA funding and/or other appropriate funding sources. Adequate documentation, such as but not limited to the completion of annual CANS assessment and IFSPs accurately listing services recommended for funding should be maintained as justification for CPMT funding decisions.
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-approved policy 4.7, Response to Audit Findings, of whether the identified actions are acceptable or any additional actions that may be required.

CLIENT COMMENTS

“Please accept this email as acknowledgement that our CSA office has received and reviewed the Self-Assessment Validation report. Our program will review the results at our Joint FAPT and CPMT meeting in October 2023 to develop a comprehensive plan to address the finding. Preliminary strategies that have been or will be implemented include:

1. Developing a tracking sheet for all CSA cases to ensure documentation is valid and timely
2. Provide ongoing CANS training for FAPT case managers to ensure CANS are completed accurately and timely.”

SIGNIFICANT NON-COMPLIANCE - REPEAT OBSERVATION

2. Documentation of completed Statement of Economic Interest forms was not obtained and/or properly maintained for Non-public representatives serving on the CPMT and Family Assessment and Planning Team as required by (COV) [§ 2.2-5205](#), [§ 2.2-5207](#), and [applicable records retention schedules](#). A similar observation was reported in the prior audit of the City of Fredericksburg CSA Program dated August 27, 2018. A Quality Improvement Plan (QIP) was submitted and subsequently reported as completed. However, QIP tasks described are not working as intended.

RECOMMENDATIONS

The CPMT should ensure all parties not representing a public agency complete the SOEI forms immediately upon appointment and maintain filings in accordance with guidance referenced in OCS [Administrative Memo 18-02](#) dated January 16, 2018.

CLIENT COMMENTS

1. “Local policy and by-laws will be reviewed and amended to include a requirement for appropriate FAPT and CPMT members to complete Statement of Economic Interests.
2. All active FAPT and CPMT members that are required to complete a Statement of Economic Interests that do not already have one on file, will be asked to complete the form by 9/30/2023.”

The Office of Children’s Services respectfully requests that you submit a quality improvement plan (QIP) to address the observations outlined in this report no later than thirty (30) days from receipt of this report. We ask that you notify this office as QIP tasks identified to address significant observations are completed. OCS will conduct a follow-up validation to ensure the quality improvements have been implemented as reported.

We thank the City of Fredericksburg Community Policy and Management Team, CSA staff, and partners for contributing to the CSA Self-Assessment Workbook. We also acknowledge the excellent assistance and cooperation provided by Kristin Shores, CSA Coordinator. Ms. Shore's efforts enabled the audit staff to resolve any questions/concerns observed during the validation process. Please feel free to contact us should you have any questions.

Sincerely,



Rendell R. Briggs, CAMS
Program Auditor



Stephanie S. Bacote, CIGA
Program Audit Manager

cc: Scott Reiner, Executive Director
Timothy J. Baroody, Fredericksburg City Manager
Katherine Spooner, CPMT Fiscal Agent
Kristin Shores, CSA Coordinator

Attachment



CSA Self-Assessment Validation
Buchanan County CSA Program Audit- SAV
Summary of Self-Reported Non-Significant Internal Control Weakness

Observations	Criteria	Prior Audit Repeat Observation	Quality Improvement Plan Submitted	Quality Improvement Plan Action Date
1. Develop onboarding and annual training program for case managers, and FAPT & CPMT members, specifically addressing frequency and use of the CANS, service goals and discharge planning and adequate family and vendor engagement.	ARMICS ^{1,2,3,4}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	05/26/2022 Completed
2. Quarterly review of CSA files to ensure proper documentation and case management.	ARMICS ^{1,3}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	05/26/2022 Completed
3. Implement emergency FAPT review date to ensure timely review of cases.	ARMICS ^{2,3}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	05/26/2022 Completed
4. Review TFC levels within 45 days of placement	ARMICS ³	<input type="checkbox"/>	<input checked="" type="checkbox"/>	05/26/2022 Completed

ARMICS (Department of Accounts, Agency Risk Management, and Internal Control Standards):

- ¹Control Activities: Documentation
- ²Control Environment: Governance, Policies and Procedures
- ³Monitoring: Program Evaluation
- ⁴Communication