

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

***Pulaski County
Self-Assessment Validation***

Final Audit Report No. 24-2022

September 28, 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 28, 2023

Guy Smith, CPMT Chair
Pulaski County CSA Program
53 Commerce Street
Pulaski, VA 24301

RE: Pulaski County CSA Program Self-Assessment Validation (SAV)
Final Report, File No. 24-2022

Dear Mr. Smith,

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year 2022, the Pulaski County Community Policy and Management Team (CPMT) has completed and submitted the results of the self-assessment audit of your local Children's Service Act (CSA) Program. Based on the review and examination of the self-assessment workbook and supporting documentation provided by the Pulaski County CSA program on March 23, 2022, and covering the period January 1, 2021, through December 31, 2021, our independent validation:

Concurs

Partially Concurs

Does Not Concur

with the conclusion reported by the Pulaski County 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 on behalf of the Pulaski County CSA Program. The explanations for our assessment results are as follows:

The Pulaski County CPMT concluded that there were no significant compliance and/or internal control weakness observations noted. A summary of internal control enhancements reported by the CPMT is included as Attachment A to this report. However, validation procedures identified a deficiency 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 page 2.

SIGNIFICANT NON-COMPLIANCE OBSERVATION

During the period of review, 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. CSA funded foster care maintenance costs totaling \$520.16 (state share) on behalf of a Title IV-E eligible client. The client was included in reports shared by the Virginia Department of Social Services (VDSS) Quality Assurance and Accountability (QAA) team. The Code of Virginia (COV) [§ 2.2-5211](#) states, “the community services board, the local school division, local social services agency, court service unit or Department of Juvenile Justice shall continue to be responsible for providing services identified in individual family service plans that are within the agency's scope of responsibility and that are funded separately from the state pool.” Upon notification, Pulaski County recorded an adjusting entry to correct the oversight. The adjustment was confirmed in September 2023 Pool Reimbursement Report.

Client	Period of Service	Total Expenditures	State Share
A	July 2021	\$735.00	\$520.16
Less: Adjustment (Sept. 2023)			(\$520.16)
Net Due to CSA			\$0

RECOMMENDATIONS

1. Prior to authorizing funding, the CPMT should ensure that the proposed expenditure meets the criteria for CSA funding, i.e., meeting all federal and state requirements, specifically, ensuring that expenditures are not eligible for other funding sources such as title IV-E. Documentation should be maintained as justification for CPMT funding decisions.
2. As a part of the CPMT quality assurance review and monitoring efforts, the CPMT should
 - a. review title IV-E QAA Review Reports
 - b. track CSA-funded cases pending title IV-E eligibility determination, and
 - c. confirm and ensure reimbursement of CSA pool funds for foster care maintenance costs, where appropriate.
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 the identified actions are acceptable or any additional actions that may be required.

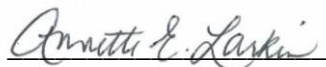
CLIENT RESPONSE


“We concur that a CSA payment was made for a IV-E eligible child while we were waiting for the IV-E determination to be made. Once IV-E eligibility was approved, a refund was initiated to CSA on 9-20-21. Unfortunately, the transaction was not visible to OCS, which was unknown to CSA staff until the audit. While working with the IT department at OCS, a new report was uploaded, which made the transaction visible to audit staff; this resolved the issue.”

The Office of Children's Services respectfully requests that you submit a quality improvement plan (QIP) to address the observation outlined in this report no later than 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 Pulaski County Community Policy and Management Team, CSA staff, and partners for contributing to the CSA Self-Assessment Workbook. We acknowledge the excellent assistance and cooperation provided by Heather Haywood and Kim Williams, CSA Coordinators. Ms. Haywood and Ms. Williams' efforts enabled the audit staff to resolve any questions/concerns we observed during the validation process. Please feel free to contact us should you have any questions.

Sincerely,


Annette E. Larkin, MBA
Program Auditor


Stephanie S. Bacote, CIGA
Program Audit Manager

cc: Scott Reiner, Executive Director
Johnathan Sweet, Pulaski County Administrator
Melinda L. Worrell, CPMT Fiscal Agent
Heather Haywood, CSA Coordinator
Kim Williams, CSA Coordinator

Attachment



CSA Self-Assessment Validation
Amelia County CSA Program Audit- SAV
Summary of Self-Reported Internal Control Enhancements

Observations	Criteria	Prior Audit Repeat Observation	Quality Improvement Plan Submitted	Quality Improvement Plan Action Date/Status
Ethics- Review of local policy to address reporting procedures for ethical breaches and identifying consequences.	ARMICS ¹	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3/31/24 In Progress
Family Engagement Policy- Review of local policy for family participation to identify processes to increase parental involvement.	ARMICS ²	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3/31/24 In Progress
Risk Management- Create a formal, written process to periodically assess program risk.	ARMICS ³	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3/31/24 In Progress

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

¹Control Environment: Integrity and Ethical Values

²Control Environment: Oversight by the Agency's Governing Board

³Risk Assessment