

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

***Amelia County
Self-Assessment Validation***

Final Audit Report No. 31-2022

August 31, 2022



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 have been suspended until further notice. In lieu of onsite visits, self-assessment validation activities were conducted remotely.



COMMONWEALTH of VIRGINIA

Scott Reizer, M.S.
Executive Director

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

August 31, 2022

Tracy King, CPMT Chair
11th District Court Service Unit
200 North Sycamore Street Suite 100
Petersburg, Virginia 23803

RE: Amelia County CSA Program Self-Assessment Validation
Final Report, File No. 31-2022

Dear Ms. King,

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year 2022, the Amelia 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 Amelia County CSA program on April 27, 2022 and covering the period November 1, 2020 through October 31, 2021, our independent validation:

Concurs

Partially Concurs

Does Not Concur

with the conclusion reported by the Amelia 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 Amelia County CSA Program. The explanations for our assessment results are as follows:

The Amelia County CPMT concluded that there were no significant compliance and/or internal control weakness observations noted. A summary of non-compliance and/or internal control weaknesses reported by the CPMT is included as Attachment A to this report. However, 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 2-4.

SIGNIFICANT NON-COMPLIANCE OBSERVATIONS

1. CSA funds were used to purchase case support services during a period of active involvement by the Amelia County Department of Social Services. Case support services may only be purchased from a child-serving agency for a child not otherwise open to a public child-serving agency. In addition, a CSA Parental Agreement for an out-of-home placement was executed rather than the Non-Custodial Foster Care Agreement (NCFCA) required when the Local Department of Social Services (LDSS) is directly involved with the child and family. Virginia Department of Social Services (VDSS) Foster Care Manual Section 3.7.5 states “when the LDSS serve as the case manager, the child shall be considered in foster care and NCFCA should be used. Consequently, the \$5,019.60 (state share) expended for case support was not appropriate.

Service Name	Period of Service	Total Expenditures	State Share
Case Support	November 2020 – October 2021	\$6,000.00	\$5,019.60

2. CPMT membership does not meet requirements as established by the Code of Virginia (COV) § 2.2-5205 and local policy. The composition of the CPMT does not include a private provider representative. During the review period, a private provider actively served on the Family Assessment and Planning Team (FAPT). The private provider role on CPMT is mandatory, whereas the role is optional on FAPT. The absence of the private provider representative from the team responsible for funding authorization could potentially impede the achievement of the highest degree of multi-disciplinary collaboration, leveraging public-private partnerships.
3. Parental co-payment collections between FY 19-21 (refer to exhibit A) have not been reported in accordance with CSA Policy 4.5.2.e, *Pool Fund Reimbursement*. Instead, Amelia County’s parental co-payment policy requires the parents to pay the assessed co-payment directly to the service provider, while deducting the assessed parental contribution from the vendor invoice. This policy and practice undermine the accuracy of financial reporting of actual parental contribution collected and inappropriately defers responsibility for collection to the provider. This practice assumes that the service provider actually collects the full co-pay required by the parent. The likelihood of misstatements in the Pool Fund Reimbursement Reports is significantly increased because it reports the reduced expenditure without acknowledgment of the parent contribution as the cause and also misrepresents actual expenditures due to the disparity that may exist between the assessed co-payment initially deducted by the CSA program and the actual co-payment collected by the service provider.

Exhibit A									
LEDRS Refund Reports for FY 2019 -2021									
https://www.csa.virginia.gov/OCSPoolReports/PoolReports/RefundReport									
FY	FIPS	Locality	Vendor Refunds	Parental Co-Pay	SSA, SSI, VA, Benefits	Support through DCSE	Reclaimed under IV-E	Other	Total
21	7	Amelia	-	-	6,127.36	33.28	-	-	6,160.64
20	7	Amelia	2,887.50	-	2,150.15	761.75	-	-	5,799.40
19	7	Amelia	-	-	-	-	-	-	-

SIGNIFICANT NON-COMPLIANCE OBSERVATIONS CONTINUED

Further, responsibility for the collection of assessed parental contributions rests with the CPMT in accordance with Appropriation Act, which states in Item 292.E: "Pursuant to subdivision 3 of § 2.2-5206, Code of Virginia, Community Policy and Management Teams shall enter into agreements with the parents or legal guardians of children receiving services under the Children's Services Act."

RECOMMENDATIONS

1. The CPMT and FAPT should ensure the appropriate agreement (DSS Non-Custodial Agreements vs. CSA Parental Agreement) are executed pertaining to out-of-home placements funded by CSA. The type of agreement executed may affect the ability to access alternate funding sources (i.e., Title IV-E eligibility through a DSS Non-Custodial Agreement).
2. The CPMT should discontinue funding case support services when the child/family are open to a public child-serving agency, other than the community services board (CSB). In accordance with COV § 2.2-5208, the FAPT should designate the public child-serving agency to act as case manager for purpose of presenting cases before FAPT.
3. The CPMT should submit a quality improvement plan, for review by the OCS, 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.
4. The CPMT should ensure that all CPMT positions required by the COV are filled. The CPMT should actively and continuously perform recruitment activities when vacancies occur. In addition, the CPMT should document their recruitment efforts in the CPMT meeting minutes. To immediately address non-compliance regarding CPMT membership, the CPMT should consider elevating the private provider representative from FAPT to CPMT.
5. The CPMT should strongly reconsider its policy of provider collection of parental co-pays. In doing so, the CPMT should ensure that Pool Fund Reimbursement Requests accurately capture parental contributions, and that procedures are established to document and collect delinquent accounts.

CLIENT RESPONSES

"The Amelia CPMT acknowledge receipt of the recommendations noted above from the Children's Services Act/Office of Children Services. On July 19, 2022 an exit discussion was held and all parties understands the areas of concern and potential outcomes moving forward. As a team, the CPMT has reviewed each of the recommendations and have implemented processes to address noted areas of concerns and to ensure the CPMT is meeting the required standards as appropriate."

Tracy King, CPMT Chair
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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 would like to thank the Amelia County Community Policy and Management Team and CSA staff and partners for their contributions in completing the CSA Self-Assessment Workbook. We also would like to acknowledge the excellent assistance and cooperation provided by Martha Pullen, former CPMT Chair and acting CSA Coordinator during our review. Ms. Pullen'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,



Annette E. Larkin, MBA
Program Auditor



Stephanie S. Bacote, CIGA
Program Audit Manager

cc: Scott Reiner, Executive Director
A. Taylor Harvie, III, Amelia County Administrator
Carla Cave, CPMT Fiscal Agent
Martha Pullen, Former CPMT Chair
Monica Wilkerson, CSA Coordinator

Attachment



CSA Self-Assessment Validation
Amelia County CSA Program Audit- SAV
Summary of Self-Reported Non-Compliance and/or (Non-significant) Internal Control Weakness

Observations	Criteria	Prior Audit Repeat Observation	Quality Improvement Plan Submitted	Quality Improvement Plan Action Date/Status
Ensure the "long form" Statement of Economic Interest Form is filed with the clerk of the local governing body immediately upon appointment for all non-public officials serving as CPMT/FAPT members	(OCS Admin Memo #18-02 Statement of Economic Interest Filings for FAPT and CPMT Members)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	07/01/2022 Completed
Ensure that training plans/ programs are updated periodically.	ARMICS Information and Communication	<input type="checkbox"/>	<input checked="" type="checkbox"/>	10/01/22 In Progress
Hiring a CSA Coordinator	ARMICS Governance	<input type="checkbox"/>	<input checked="" type="checkbox"/>	07/1/2022 Complete