

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

Amherst County

Audit Report No. 15-2018

August 2, 2018



Office of Children's Services
Empowering communities to serve youth

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EXECUTIVE SUMMARY

The Office of Children's Services (OCS) has completed an audit of the Amherst County Children's Services Act (CSA) Program. The Amherst County CSA Program provided services and/or funding for approximately 75 at-risk youth and families in Fiscal Year (FY) 2017. The audit included a review and evaluation of management oversight, operational, and fiscal practices. Based upon established statewide CSA performance measures reported as of FY 2017, there were two significant achievements for Amherst County and the CSA Program.

- The percentage of youth receiving community based services out of all the youth receiving CSA funded services surpassed the established statewide target by 2%; and
- The percentage of children who exited from foster care to a permanent living arrangement surpassed the statewide average by 5.8% and the established statewide target by 2.2%.

However, there are additional opportunities to effect quality improvement in other areas of the CSA Program. The audit concluded that there was a deficiency in internal controls pertaining to reliability and integrity of data. The following issue was identified:

Data collection practices and procedures pertaining to CSA clients and the mandatory uniform assessment instrument have not been consistently applied to ensure timely complete, accurate, and reliable information is maintained. Affected areas included documenting required discharge CANS assessments, which is relevant to the assessment and evaluation of child/family outcomes and CSA reporting of performance metrics used in state and local decision-making.

OCS appreciates the cooperation and assistance provided on behalf of the Amherst County CPMT and other CSA staff. Formal responses from the Amherst County CPMT to the reported audit observations are included in the body of the full report.



Stephanie S. Bacote, CIGA
Program Audit Manager



Rendell R. Briggs, CAMS
Program Auditor

INTRODUCTION

The Office Children's Services (OCS) has completed a financial/compliance audit of the Amherst County Children's Services Act (CSA) program. The audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing (Standards). The Standards require planning and performance of the audit pursuant to stated audit objectives in order to provide a reasonable basis for audit observations, recommendations, and conclusions. The audit was completed on August 2, 2018 and covered the period April 1, 2017 through March 31, 2018.

The objectives of the audit were to:

- Determine whether adequate internal controls have been established and implemented over CSA expenditures.
- Determine the adequacy of training and technical assistance by assessing local government CSA staff knowledge and proficiency in implementing local CSA programs.
- Assess whether operations have maintained high standards for sound fiscal accountability and ensured responsible use of taxpayer funds by evaluating fiscal activities of local CSA programs.
- Assess the level of coordination among local government CSA stakeholders and efforts to improve CSA performance by evaluating local CSA program's operational and utilization review practices.
- Assess implementation of quality improvements addressing prior audit observations reported by OCS and/or identified in the prior self-assessment evaluation completed by the Amherst County CPMT. The CSA program audit self-assessment validation was completed March 15, 2015.

The scope of our audit included all youth and their families who received CSA funded services during the audit period. Audit procedures included reviews of relevant laws, policies, procedures, and regulations; interviews with various CSA stakeholders; various tests and examination of records; and other audit procedures deemed necessary to meet the audit objectives.

BACKGROUND

Amherst County was created in 1761 from Albemarle County. It is located in the Piedmont region and near the center of the Commonwealth of Virginia. According to published estimates by the Weldon Cooper Center for Public Service-University of Virginia, Amherst County has a population estimate of 31,982 as of January 29, 2018. The U.S. Census Bureau, State and County Quick Facts, reports the median household income from 2012-2016 was \$47,002.

The Children’s Services Act (CSA) is a law enacted in 1993 that establishes a single state pool of funds to purchase services for at-risk youth and their families. The state funds, combined with local community funds, are managed by local interagency teams, referred to as the Community Policy and Management Team (CPMT) who plan and oversee services to youth. The Amherst County CPMT was established to comply with this statute. The CPMT is supported in this initiative by the Family Assessment and Planning Team (FAPT) responsible for recommending appropriate services. Administrative services are managed through the local CSA office staffed by a full-time CSA Coordinator. Expenditure and demographics for fiscal years 2014 to 2017 are depicted below:

**CSA Pool & Census Data by Fiscal Year for Amherst County
(2014-2017)**

FY	Census	Census Change	Census % Change	Pool Expenditures	Expenditures \$ Change	Expenditures % Change	Unit Cost	Unit Cost % Change
2014	50	23	85	888,966	78,243	10	17,779	-41
2015	79	29	58	1,003,966	114,999	13	12,708	-29
2016	71	-8	-10	1,065,778	61,812	6	15,011	18
2017	75	4	6	1,421,164	355,386	33	18,949	26

Note: Changes recorded for FY 2014 are based on differences from fiscal year 2014 to 2015.

FY	Pool Expenditures
2014	\$810,723
2015	\$1,003,966
2016	\$1,065,778
2017	\$1,421,164

FY	Census
2014	50
2015	79
2016	71
2017	75

FY	Unit Cost
2014	\$17,779
2015	\$12,708
2016	\$15,011
2017	\$18,949

OBSERVATIONS AND RECOMMENDATIONS

PROGRAM ACTIVITIES:

Observation:

Criteria

Internal Control

Data collection practices and procedures pertaining to CSA clients and the mandatory uniform assessment instrument have not been consistently applied to ensure timely, complete, and accurate information is maintained. The Child and Adolescent Needs and Strengths (CANS) assessment is the tool adopted to collect client-level data. Six (6) client case files were examined that indicated termination of CSA service planning and funding activities. Discharge CANS assessments were not completed and/or timely for 67% (4 of 6) of the applicable cases examined. The chart below depicts the extent of the lapse of timely completion of the required assessment and termination of CSA service planning and funding activities.

Timeliness Evaluation Discharge CANS Assessments							
	Last Service	Last Utilization Review	# of Months		Discharge CANS	# of Months Since Last Service	# of Months Since Utilization Review
Client A	Oct-16	Jun-17	8		None	17	9
Client B	Feb-17	Nov-16	3		Jun-18	16	19
Client C	Nov-16	Sept-17	10		May-18	19	8
Client D	Dec-16	Feb-17	2		May-17	5	3
Average			5.75		Average	14.25	9.75

A comprehensive Child and Adolescent Needs and Strengths (CANS) assessment is required initially, annually thereafter, and upon discharge of CSA funded services. This guidance was published by OCS and is referenced in the CANS Frequency of Administration- Updated 2013. The data collected from the CANS assessment is used to evaluate strategic outcomes and to formulate decision making at the state and local levels that is dependent upon timely, complete, accurate, and reliable information.

Recommendation

The CPMT and FAPT should ensure that a Discharge CANS assessment is completed timely at the conclusion of services and the case is closed to CSA. A quality assurance process should be developed to include periodic reviews of client case files to ensure required information has been collected; all forms are completed and retained to ensure compliance with record retention policies.

Client Comment

“CPMT will create policy pertaining to discharge CANS and closing cases to CSA.”

CONCLUSION

Our audit concluded that there was an internal control deficiency pertaining to reliability and integrity of data. An exit conference was conducted on August 2, 2018 to present the audit results to the Amherst County CPMT. Persons in attendance representing Amherst County CPMT were Ms. Erin Mace, CPMT Chair, Family Preservation Services; and Ms. Joni Tables, CSA Coordinator.

Representing the Office of Children's Services was: Rendell R. Briggs, Program Auditor. We would like to thank the Amherst County CPMT and related CSA staff for their cooperation and assistance on this audit.

REPORT DISTRIBUTION

Scott Reiner, Executive Director
Office of Children's Services
Dean Rodger, Amherst County Administrator
Erin Mace, CPMT Chair
Cindy Hart, Fiscal Agent
Joni Tables, CSA Coordinator
SEC Finance and Audit Committee