

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

***Appomattox County
Self-Assessment Validation***

Final Audit Report No. 22-2022

June 28, 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 Reiner, M.S.
Executive Director

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

June 28, 2022

Brad Burdette, CPMT Chair
Appomattox County DSS
318 Court Street
Appomattox, VA 24522

RE: Appomattox County CSA Program Self-Assessment Validation
Final Report, File No. 22-2022

Dear Mr. Burdette,

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year 2022, the Appomattox 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 Appomattox County CSA program on January 28, 2022 and covering the period December 1, 2020 through November 30, 2021, our independent validation:

Concurs Partially Concurs Does Not Concur

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

The Appomattox 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 are 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 2-5.

SIGNIFICANT NON-COMPLIANCE OBSERVATIONS

1. 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. Foster care maintenance costs totaling \$9,002.20 (state and local share) were funded by CSA on behalf of two (2) title IV-E eligible clients. 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.” The two (2) clients were identified through the review of reports issued by the Virginia Department of Social Services (VDSS) Quality Assurance and Accountability (QAA) team.

Appomattox County				
Clients	Questioned Cost	Adjustments	State Share	Service Period
A	\$7,620.00	\$7,620.00*	\$0	April 2020 – September 2020
B	\$1,382.00	\$0	\$1,043.69	July 2020 and November 2020
Total Due to CSA			\$1,043.69	

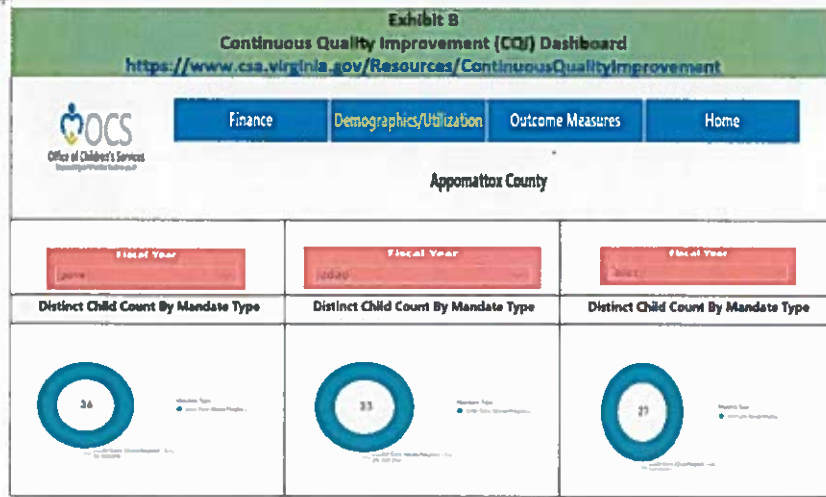
*Funds were reimbursed to CSA prior to the completion of the audit

2. The membership of the CPMT does not meet the membership requirements as established by the Code of Virginia (COV) [§ 2.2-5205](#) and local policy. The composition of the CPMT does not include a parent representative as required by the statute. CPMT minutes do not evidence any recruitment activities to secure parent representatives during the audit period. The absence of the parent representatives from the teams responsible for funding authorization could potentially impede the achievement of the highest degree of multi-disciplinary collaboration, ensuring family advocacy.
3. Adequate measures were not always consistently applied to ensure effective and efficient use of financial resources that could be used to offset the costs incurred for CSA pool funded services and/or to meet the needs of the children and families. SEC Policy 4.5.2 Pool Fund Reimbursement requires localities to report at least quarterly all CSA eligible expenditures and applicable refunds in accordance with appropriate expenditure-reporting categories and refund classification. A review of the Local Expenditure, Data and Reimbursement System (LEDRS) Refund Reports for FY 2019-2021 indicates that Appomattox County has not reported any parental copays, SSA/SSI/VA benefits, or child support enforcement recoveries (Refer to Exhibit A on page 3). However, other data collected by OCS for Appomattox County denotes between 27 - 36 foster care clients received CSA funded services (Refer to Exhibit B on page 3).

SIGNIFICANT NON-COMPLIANCE OBSERVATIONS CONTINUED

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
19	11	Appomattox	-	-	-	-	5,362.53	13,343.12	18,705.65
20	11	Appomattox	-	-	-	-	16,057.75	-	16,057.75
21	11	Appomattox	41,367.00	-	-	-	32,120.84	-	73,487.84



RECOMMENDATIONS

1. As a part of the CPMT’s 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 reimbursement of CSA pool funds for foster care maintenance costs, where appropriate.
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 Policy 4.7, *Response to Audit Findings* of whether the identified actions are acceptable or any additional actions that may be required.
3. 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.
4. In accordance with SEC Policy 4.5.2, the CPMT should determine if there were any applicable parental copay, SSA/SSI/VA benefits, and child support collections for the current and previous fiscal years and report the refund in LEDRS with their next pool reimbursement.

CLIENT COMMENTS

Refer to Attachment B for management responses.

Brad Burdette, CPMT Chair
Appomattox County CSA Program Self-Assessment Validation
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Appomattox County CPMT has submitted a satisfactory quality improvement plan (QIP) to address the observation outlined in this report. We ask that you notify this office as QIP tasks 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 Appomattox 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 that was provided by Ashley Sandman, CSA Coordinator during our review. Ms. Sandman'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
Susan Marston Adams, Appomattox County Administrator
and CPMT Fiscal Agent
Ashley Sandman, CSA Coordinator

Attachments



CSA Self-Assessment Validation
Caroline 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
<p>The Discharge CANS may be done 90 days prior to, at the time of, or within 90 days following either the completion of all CSA-funded services, or final FAPT review.</p>	<p>SEC Policy Manual and CSA User Guide Policy Manual, Section 3.6</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>03/31/2022 Completed</p>

Ashley Sandman
CSA Coordinator

Telephone: (434) 352-3887
Fax: (434) 352-4214



Appomattox County
Children's Services Act (CSA)
Post Office Box 863
Appomattox, Virginia 24522

TO: Annette Larkin, CSA Program Auditor
FROM: Ashley Sandman, Appomattox County CSA Coordinator; Brad Burdette, CPMT Chair
RE: Appomattox County CSA Program Self-Assessment Validation, File No. 22-2022
DATE: 6/27/2022

NOTE:

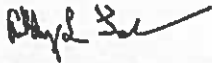
After discussion with both FAPT & CPMT the following are being submitted to you for review in follow up from our recent audit.

Non-Compliance Observations:

- 1) **IV-E Reimbursements:** As of June 27th, 2022, the remaining questioned cost of \$1,382.00 has been submitted to the Appomattox CSA office from Human Kind and the Report of Collections has been created. This report will be included in Appomattox County's next OCS report upload. Additionally, Ashley Sandman and Kimberly Moore (DSS) have worked together to create a clearer system for tracking reimbursement requests between offices. A QIP has been submitted attached to this letter as requested.
- 2) **CPMT Membership:** CPMT and CSA have worked to create a parent representative recruitment letter that also combines a short survey regarding FAPT/CPMT processes so that CSA can also collect data from stakeholders. The letter has been approved by CPMT and CSA is creating the mailing list of eligible parents. It is the goal that the letter will be mailed by the July CPMT meeting. CPMT has started to report recruitment efforts in the monthly meeting minutes and will continue to do so until the position is filled.

- 3) **Pool Fund Reimbursement:** The CSA Coordinator has initiated a meeting with Appomattox Department of Social Services to create a system where this information may be shared and then reported. The meeting has been requested to happen within this week. The CSA Coordinator has also connected with other area Coordinators to see how this is handled in each prospective community. CPMT will determine if there were any applicable SSA/SSI/VA benefits and child support collections and will report the refund in LEDRS as soon as possible.

Cordially,



Ashley Sandman, CSA Coordinator Appomattox County



Brad Burlette, CPMT Chair Appomattox County