

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

***Buckingham County
Self-Assessment Validation***

Audit Report No. 09-2022

November 10, 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 Rezer, M.S.
Executive Director

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

November 10, 2022

Ms. Emily Hogge, CPMT Chair
Buckingham County Public Schools
15595 West James Anderson Hwy
Buckingham, VA 23921

RE: Buckingham County CSA Program Self-Assessment Validation
Final Report, File No. 09-2022

Dear Ms. Hogge:

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year 2022, the Buckingham 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 Buckingham County CSA program completed February 1, 2022, and covering the period of July 1, 2020 through June 30, 2021, our independent validation:

Concurs

Partially Concurs

Does Not Concur

with the conclusion reported by the Buckingham County CPMT that no significant observations of non-compliance or internal control weaknesses were found in the design or operation of internal controls applicable to the processes or services conducted on behalf of the Buckingham County CSA Program. The explanations for our assessment results are as follows:

The Buckingham County CPMT concluded that there were no significant non-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 2-4.

SIGNIFICANT NON-COMPLIANCE OBSERVATIONS -

1. CSA funds were used to purchase case support services during a period of active involvement by the Buckingham 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, which aligns with Code of Virginia § 2.2-5211 that 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. 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 serves as the case manager, the child shall be considered in foster care and NCFCA should be used. Consequently, the \$449.40 [state share] expended for case support was not appropriate.

Service Name	Period of Service*	Total Expenditures	State Share
Case Support	July 2021	\$500.00	\$449.40
<i>*Note: Family Assessment Planning Team (FAPT) service recommendations and CPMT funding authorizations occurred in June 2021 (during the period of review)</i>			

2. Child and Adolescent Needs and Strength (CANS) assessments were not always managed in accordance with established policy for one (1) of the five (5) (20%) client case records examined. The CANS is the uniform assessment instrument for children and youth receiving services funded through the Children’s Services Act. Per CSA Policy 3.6.5, Frequency of CANS Administration, “the CANS assessment is required annually.” The required assessment was due February 2021. However, there were no assessments completed between February 2020 and July 2021. As the locality did not adhere to the established policy regarding the frequency of administration for CANS assessments, the questioned costs of services funded during the period of review totaled \$2,076.23 [state share].

Service Name	Period of Service*	Total Expenditures	State Share
Mentoring	March – May 2021	\$2,310.00	\$2,076.23

3. CSA Policy 4.5.2, Pool Fund Reimbursements 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 (see table on page 3) indicates Buckingham County has not reported any collection in the categories listed below. However, utilization data indicates the locality has provided services and funding on average for sixteen (16) foster care clients for FY 2019 – FY 2021.

- a. Parental Copays,
- b. Support through DCSE, and
- c. Reclaimed under IVE.

SIGNIFICANT NON-COMPLIANCE OBSERVATIONS CONTINUED

Financial Reporting Errors – Refunds								
FY	Vendor Refunds	Parental Copay (Note)	SSA, SSI, VA Benefits	Support through DCSE	Foster Care Count	Reclaimed Under IVE	Other	Total
2021		-	\$6,689.44	-	15	-	-	\$6,689.44
2020	\$3,962.70	-	-	-	16	-	\$4,299.38	\$8,262.08
2019	\$5,355.00	-	-	-	19	-	-	\$5,355.00

Note: For the period of review (FY 2021), Buckingham CPMT suspended collection of parental copays.

Source:

<https://www.csa.virginia.gov/OCSPoolReports/PoolReports/RefundReport>
<https://www.csa.virginia.gov/Resources/ContinuousQualityImprovement>

RECOMMENDATIONS

1. The FAPT and CSA Office should ensure that case management responsibilities are designated and managed in accordance with established policies and practices, while ensuring that the appropriate agreement (DSS Non-Custodial Agreements vs. CSA Parental Agreement) is 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. During service planning and/or utilization review, the FAPT and CSA Office should ensure that CANS assessments are completed in accordance with CSA policies.
3. The CPMT should establish and implement quality assurance policies and procedures to include periodic review of client case files, and monitor results to ensure compliance with CSA statutes, policies, procedures etc. Exception reports should be documented and shared with CPMT periodically to foster accountability by all stakeholders for ensuring established internal controls are consistently working as intended.
4. In accordance with SEC-approved policy 4.5.2, the CPMT should determine if there were any Parental Copay, DCSE collections, and/or reclaimed Title IV-E collections for the current and previous fiscal years. The CPMT should ensure that recoveries are reported to OCS with their next pool fund reimbursement.
5. Collection and reporting procedures should be established to ensure that the amount received for all refund reporting categories are recorded accurately and timely.
6. 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 COMMENTS

“After review of items #1 and #2, we agree with the findings noted. However, we offer the following comments for your consideration. In reference to item #1, we would like to advocate for greater emphasis and training of all staff regarding the appropriate use of the Non-custodial Foster Care Agreement. With the turnover of staff in local LDSS agencies across the state, we feel it is important that VDSS policy/training be aligned with CSA policy/training to make it very clear in which situations this agreement is to be used. I plan to share this concern with our VDSS staff. Regarding, item #2, I would like to point out that the temporary lapse in this requirement was the result of turnover in staff that that were trained to complete the CANS assessment. There were only a few months that lapsed before new staff were trained and the timely completion of the CANS resumed.

Regarding item #3, our agency did report SSA, SSI, VA Benefits, Vendor Refunds, and funds received from a foster child's trust account. CSA was concerned that we did not report support from DCSE. In a conversation with Stephanie Bacote, I noted that Buckingham DSS had not received any funds from DCSE and therefore, had none to report. She indicated a copy of the DCSE IV-E and State/Local Foster Care Collections could confirm this and she provided a sample copy of what this report looked like. It was determined that no one at our agency had received this report. Our Office Manager checked with our County Administration, and it appears no one there had received this report. I then directed our Office Manager to DCSE to obtain copies of the report for the time-period indicated and to determine who was receiving the report. It appears the report was being sent to our previous Office Manager that retired in July 2020. Her security access and email account were shut down at that time, so it is unclear why no one at DCSE recognized the emails bouncing back. The Office Manager has now provided DCSE with the emails for the County Finance Director, the County Administrator, our Office Manager, and me. In reviewing the reports and the funds listed on the reports, it does appear that all the funds listed on the reports for the time periods indicated have been posted in the Buckingham CSA account. The County Finance Director is reviewing those now to reconcile the account and the CSA Coordinator will report the funds as soon as possible.

In closing, I thank you and your staff for giving us some additional time to research the items that were noted and answering my many questions. I assure you we strive to be good partners and do our very best in complying with all program policies.”

The Office of Children's Services respectfully requests that you submit a quality improvement plan to address the observations outlined in this report no later than thirty (30) days from receipt of this report. In addition, we respectfully ask that you notify this office as quality improvement 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 Buckingham 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 Ms. Amy Scott, CSA Coordinator during our review. Ms. Scott'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,



Rendell R. Briggs, CAMS
Program Auditor



Stephanie S. Bacote, CIGA
Program Audit Manager

cc: Scott Reiner, Executive Director
Karl Carter, Buckingham County Administrator
and CPMT Fiscal Agent
Amy Scott, CSA Coordinator

Attachment



CSA Self-Assessment Validation
Buckingham 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. Review and revise policies and procedures.	ARMICS ^{2,4}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	06/30/23 In Progress
2. Appoint a parent representative for FAPT and CPMT. Continue to document recruitment discussion/ progress in CPMT meeting minutes.	COV 2.2-5205, COV 2.2-5207 ARMICS ^{1,2,3}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	06/30/23 In Progress

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

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