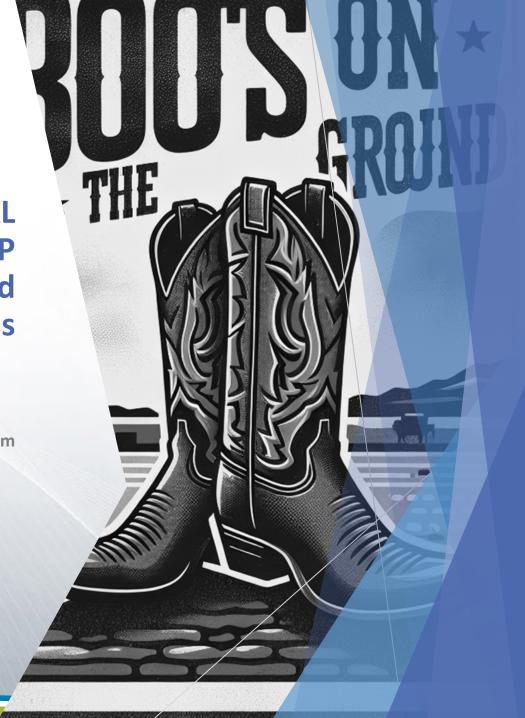


CSA FINANCIAL
REPORTING BOOT CAMP
Internal Controls and
Resource Tools

Presented By: The A-Team





DISCLAIMER

The intent of this presentation is not to teach stakeholders how to code every individual transaction, which we can all agree is impossible.

This presentation focuses on:

- (1) connecting stakeholders, while providing a safe space to discuss local challenges and best practices,
- (2) introducing internal controls central to financial reporting,
- (3) demonstrating a typical process of how auditors utilize available tools to identify transaction coding errors, and
- (4) promoting how localities can use the same tools to improve accuracy.



BOOT CAMP AGENDA



BOOTS
Internal Controls
Overview



STRAPS
Tools and
Process Flow



CAMPERS
Challenges
and
Best Practices



On the **GROUND**

Questions and Recap



Boots On: Internal Controls Overview





Boots: Internal Controls Overview

An effective system of internal control:

- Provides accountability for monitoring program objectives;
- Promotes operational efficiency;
- Improves the reliability of financial statements;
- Strengthens compliance with laws and regulations;
- Reduces the risk of financial or other asset losses due to fraud, waste, or abuse.





Boots On: Internal Controls Overview

Let's start with a quick 3-minute overview of internal controls.



Boots On: Internal Controls Overview

CSA AUDIT OBSERVATIONS

INTERNAL RISKS

FINANCIAL REPORTING Errors



INADEQUATE WORKFORCE TRAINING



FINANCIAL REPORTING

SERVICE NAMES

- Overuse of "Other"
- Case Support vs.
 Private Foster
 Care Support,
 Supervision, and
 Administration
- Treatment
 Foster Care Case
 Mgmt. vs.
 Private Foster
 Care Support,
 Supervision, and
 administration

EXPENDITURE CATEGORY

- Congregate Care -Parental Agreements (1C) vs. Community-Based Services (2F)
- Wrap-Around Services for Students with Disabilities (2H) vs. Community-Based Services (2F)
- Community-Based Services (2F) v.
 Non-Mandated Services/
 Community-Based (3)

MANDATE TYPE

Foster Care CHINS

 CSA Parental

 Agreement (5) vs.

 Non-mandated
 (11)

REFUNDS

 Vendor Refunds and Reclaimed IV-E adjustments classified as Other



AFTER RISKS ARE IDENTIFIED...

CONTROL ACTIVITIES

ESTABLISHING RESPONSIBILITY
SEGREGATION OF DUTIES
INDEPENDENT VERIFICATION

PHYSICAL SECURITIES

MAINTAINING ADEQUATE DOCUMENTATION



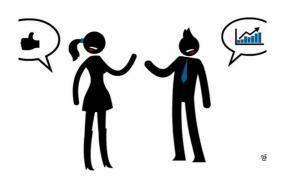
Control Activities Explained





- **Communication and Training**
 - Control Activity: Establishing Responsibility









Review and Authorization of Fiscal Documents

L Control Activity: Segregation of Duties

CHECK ONE EMPLOYEE'S WORK AGAINST ANOTHERS

LESS RISK OF ERRORS

A WAY OF LIMITING AN INDIVIDUAL'S POWER OVER A TASK WITHIN A BUSINESS









- Reconciling Financial Reporting System Entries
 - **L** Control Activities: Documentation

MAINTAINING ADEQUATE
DOCUMENTATION

ERROR-FREE RECORDS NEEDED

OBTAINED THROUGH CONTROL
PRACTICES

DOCUMENTATION
OF SALES





- Reconciling Financial Reporting System Entries
 - **L** Control Activities: Independent Verification

RECONCILING INFO WITHIN A BUSINESS

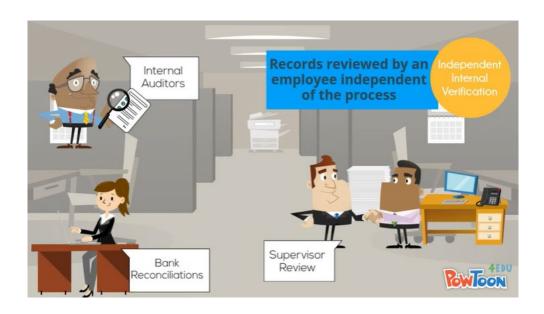
3RD PARTY CONDUCTS SURPRISE VERIFICATIONS







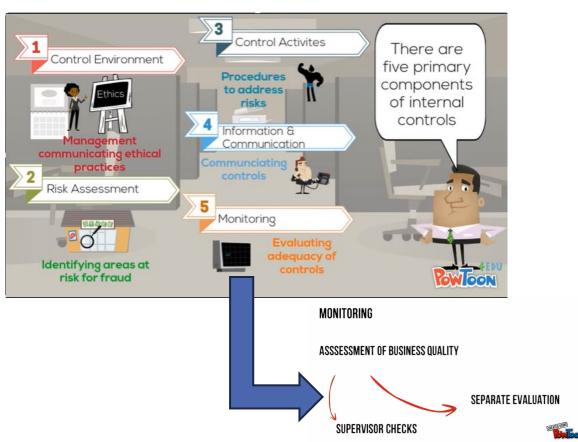




- **Quality Assurance Procedures**
 - **Control Activities: Independent Verification**



Quality Assurance Procedures (Monitoring)





BOOT CAMPERS: STRUT AND STROLL





Boot Campers: Challenges and Best Practices





BOOT CAMPERS:PANEL DISCUSSION

L CHALLENGES AND BEST PRACTICES

L Meet the Panel





BOOT CAMPERS: PANEL DISCUSSION

L CHALLENGES AND BEST PRACTICES

Describe your challenges as a new CSA Coordinator with CSA financial reporting responsibilities.





BOOT CAMPERS:PANEL DISCUSSION

L CHALLENGES AND BEST PRACTICES

How did you overcome those challenges?

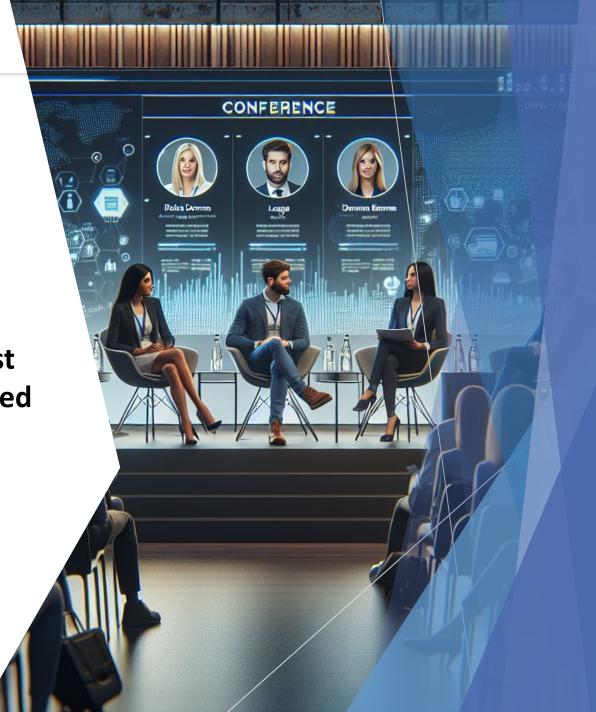




BOOT CAMPERS: PANEL DISCUSSION

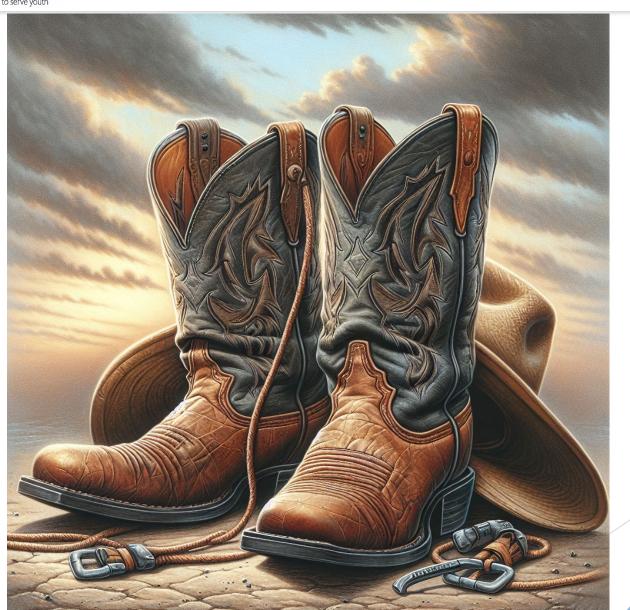
L CHALLENGES AND BEST PRACTICES

What are some best practices you learned along the way?





BOOTSTRAPS: TOOLS AND PROCESS FLOW





Financial Reporting Terminology and Descriptions

- Mandate Types
 - How are they eligible?
- Service Placement Types
 - Where are the services provided?
- Service Name Descriptions
 - **S** What did you buy?
- Expenditure Categories
 - Which bucket of expenditures does it belong?





Definitions of CSA Eligibility Categories/Mandate Types

This document provides definitions of CSA Eligibility Categories (Mandate Types, MT) for use by localities to report/receive state reimbursement for expenditures under the Children's Services Act in the Local Expenditure, Data and Reimbursement System (LEDRS).

MT 1 LDSS Foster Care Prevention

Children and families receiving home/community-based foster care prevention services provided through an "open" local Department of Social Services (LDSS) "open" In-Home foster care prevention services case. In Home foster care prevention cases include children/families served for either abuse/neglect concerns or as court-ordered CHINS.

MT 2 DSS Non-Custodial Foster Care Agreement

A foster care placement through a DSS Non-Custodial Foster Care Agreement (NCFC) between the LDSS and the parent(s) who retain legal custody. NCFC agreements are typically used for out-of-home placements to treat children with behavioral health needs.

MT 3 DSS Entrustment/Custody - Abuse/Neglect

The child is placed in the custody of, or entrusted to, the LDSS because of abuse/neglect concerns.

MT 4 Child in Need of Services (CHINS) - Community-based Services

The Family Planning and Assessment Team (FAPT) or a court has determined that the child's "behavior, conduct or condition" meets the CHINS definition/eligibility criteria and the child/family are receiving community-based services. State Executive Council for Children's Services (SEC) Policy 4.1.1 addresses the eligibility determination process for a CHINS.

MT 5 Child in Need of Services (CHINS) - CSA Parental Agreement

The Family Planning and Assessment Team (FAPT) or a court has determined that the child's "behavior, conduct or condition" meets the CHINS definition/eligibility criteria and the child is placed in a behavioral health treatment setting through an agreement between a public agency designated by the Community Policy and Management Team (CPMT) and the parent/guardian who retains legal custody ("CSA Parental Agreement"). State Executive Council for Children's Services (SEC) Policy 4.1.1 addresses the eligibility determination process for CHINS.

MT 6 DSS Entrustment/Custody – Court Ordered for CHINS

A court has determined that the child's "behavior, conduct or condition" meets the CHINS definition/eligibility criteria and has ordered a foster care placement with custody granted to the local DSS.

MT 7 DSS Entrustment/Custody - Court Ordered for Truancy

A court has determined that the child is truant (Child in Need of Supervision, CHINSup) and has ordered a foster care placement with custody granted to the local DSS.

Financial Reporting Terminology and Descriptions











CSA Service Placement Types and Definitions Effective 7/1/2021

Purpose of document: This document delineates service categories and associated match rates for use by localities in reporting in order to receive state reimbursement for expenditures under the Children's Services Act.

COMMUNITY-BASED SERVICES (50% of local base match rate)

Community-Based Services: Community services provided to youth while living at home, in the home of extended family, in a regular foster family home, or in an independent living situation (including independent living programs supervised by a private provider or independent living arrangements supervised by the local department of social services). This category includes community services provided to the youth's planned permanent caregiver in the family home or home community. (It does not include payments for family foster care basic or enhanced maintenance, family foster care basic activities, or maintenance payments to youth in independent living. Those payments are reported under the categories specific to those services, (e.g., Family Foster Care Maintenance and Activities).

Community Transition Services: Community transition services provided directly to the planned permanent caregiver (e.g., parents, relatives and foster families) of youth in congregate/residential placements for the primary purpose of preparing the planned permanent caregiver and youth for the youth's discharge and transitioning from a residential/congregate care setting to the family's home. The settings for these services are primarily in the planned permanent caregiver's home and home community, but may also be in the residential care setting or its local community if provided directly to the planned permanent caregiver with the primary purpose of helping transition the youth home.

Intensive Care Coordination: Services conducted by an intensive care coordinator, as defined under the State Executive Council guidelines, for youth at risk of entering or placed in residential care. (Community-based services provided concurrent to Intensive Care Coordination are reported in the community-based services category.)

Intensive In-home Services: Services provided to youth and their families when the youth are living at home. Intensive in-home services are provided typically, but not solely, in the residence of a youth who is at risk of being removed from the home or who is being transitioned home from an out-of-home placement. These services may include crisis intervention/treatment; individual and family counseling; life, parenting, and communication skills; and 24-hour per day emergency response. By delivering the service in the home, clinicians are able to address family system issues and support parents in effective behavioral techniques.

Financial Reporting Terminology and Descriptions

Service Placement Types

Where are the services provided?



Page 1 of 5





STANDARDIZED SERVICE NAMES CSA Purchased Services

Purpose of document: This document provides the definitions of service categories for use by localities in reporting to receive state reimbursement for expenditures under the Children's Services Act.

Acute Psychiatric Hospitalization³

Inpatient services are generally short-term and in response to an emergent psychiatric condition. The individual experiences mental health dysfunction requiring immediate clinical attention. The objective is to prevent the worsening of a psychiatric illness and prevent injury to the recipient or others.

Applied Behavior Analysis⁶

ABA is the design, implementation, and evaluation of environmental modifications to produce socially significant improvements in human behavior. ABA includes direct observation, measurement, and functional analysis of the relations between environment and behavior. ABA uses changes in environmental events, including antecedent stimuli and consequences, to produce practical and significant changes in behavior. This category should not be used when the student is receiving ABA as a component of a private day special education program or public school special education transition services described in another serve name.

Assessment/Evaluation3,6

Service is conducted by a qualified professional utilizing a tool or series of tools to provide a comprehensive review to make recommendations, provide diagnosis, identify strengths and needs and risk levels, and describe the severity of the symptoms.

Brief Strategic Family Therapy

BSFT uses a structured family systems approach to treat families with children or adolescents (6 to 17 years) who display or are at risk for developing problem behaviors, including substance abuse, conduct problems, and delinquency. BSFT counselors must participate in four training phases and are expected to have the training and/or experience with basic clinical skills common to many behavioral interventions and family systems theory. BSFT is listed as a Well-supported evidence-based intervention in the federal FFPSA Clearinehouse.

Case Support

Service may be purchased from a public child-serving agency and includes basic case oversight for a child not otherwise open to a public child-serving agency, for whom a case manager is not available through the routine scope of work of a public child-serving agency, and for whom the worker's activities are not funded outside of the State Pool. Services may include administration of the CANS, collection and summary of relevant history and assessment data, and representation of such information to the FAPT, with the FAPT, development of an IFSP; liaison between the family, service providers, and the FAPT.

Crisis Intervention¹

Crisis intervention services are mental health care services available 24 hours a day, seven days per week, assisting individuals experiencing acute mental health dysfunction requiring immediate clinical attention. The objectives are to prevent the worsening of a condition, prevent injury to the individual or others, and provide treatment in the least restrictive setting.

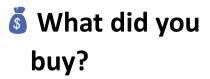
Crisis Stabilization

Crisis Stabilization services are direct mental health care services to non-hospitalized individuals experiencing an acute crisis of a psychiatric nature that may jeopardize their current community living situation. The goals are to avert hospitalization or rehospitalization; provide normative environments with a high assurance of safety and security for crisis intervention; stabilize individuals in psychiatric crisis; and mobilize the resources of the community support system, family members, and others for ongoing maintenance, rehabilitation, and recovery.

Family Partnership Facilitation (LDSS)

Service provided by a facilitator specifically trained to conduct Family Partnership Meetings for a local department of social services. The meeting is a relationship-focused approach that provides a structure for decision-making that empowers both the family and the community in the decision-making process. It extends partnership messages to caregivers, providers, and neighborhood stakeholders. Financial Reporting Terminology and Descriptions







CSA Service Names – Revised 1/1/2024 Page 1 of 7





CSA Pool Fund Expenditure Categories and Definitions

Row #	Expenditure Description	Definition	Allowable LEDRS SPT	Allowable LEDRS MT
1a	Foster Care: Title IV-E Children in Licensed Residential Congregate Care CSA Pool expenditures for costs not covered by Title IV-E (i.e., non-room-and-board expenditures)	Temporary Care Facility and Services: Placement of children outside of their family homes in licensed facilities or emergency shelters that serve groups of youth and are specifically approved to provide a range of services, as needed, on an individual basis <u>not to exceed 90 days</u> . Includes all non-Title IV-E fundable services provided to children while they are living in the temporary care facility, except as specified below. Community-based and community transition services provided directly to the child and/or family for the primary purpose of discharging and transitioning the child home from residential care should be reported in the appropriate SPT for that service (i.e., SPT 1 – SPT 4). Educational services provided in this setting are reported in the Educational Services – Congregate Care category (fe) and the appropriate SPT for that service.	SPT 14	MT3 MT6 MT7 MT8
		Group Home: Placement of children outside of their family homes in licensed residential programs that are characterized by a supervised homelike environment in a single family residence that servies groups of children (pix 6) south who have behaviorallemotional difficulties and/or physical or mental disabilities. Includes placement of children in apartiments located in one complex where daily substitute parental supervision is provided and the programs are licensed as residential programs. Group homes may provide social, life or vocational skills training. They may provide emergency placements. Includes all non-Title NF-E fundable services provided to children while living in the group home, except as specified below. Community-based and community transition services provided directly to the child and/or family for the primary purpose of discharging and transitioning the child home from residential care should be reported in the appropriate SPT for that service (i.e., SPT 1 – SPT 4). Educational services provided in this setting are reported in the Educational services provided in this setting are reported in the Educational Services - Congregate Care category ([1e] and the appropriate SPT for that service.	SPT 15	MT3 MT6 MT7 MT8

Page 1 of 11 Effective Date: 7/1/2021

Financial Reporting Terminology and Descriptions

Expenditure Categories

Where does it belong?

Tool - Pool Fund

Expenditure Categories
and Definitions

HINT: FOLLOWS THE CLIENT'S PLACEMENT WHEN THE SERVICE IS DELIVERED.



Local Expenditure Data and Reporting System (LEDRS) Guidance

- Pool Fund Expenditure Categories mapping with Thomas Brothers System
- File Layout Details and Crosswalks
- **L** Coding Cheat Sheet
- **LEDRS Upload Details**



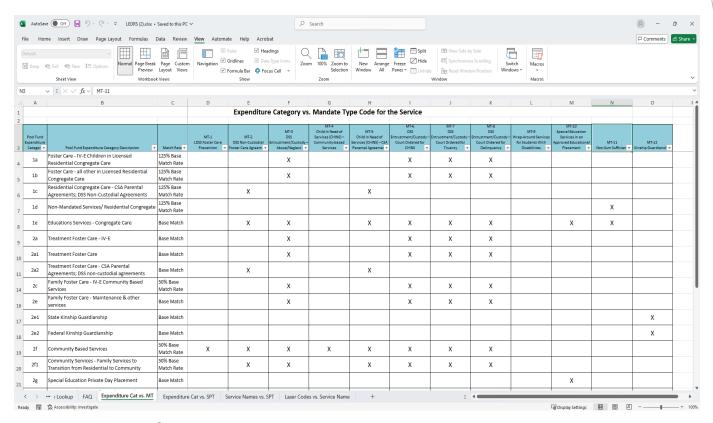
OCS - TB Expenditure Category Mapping

	OCS EXPENDITURE CATEGORY		THOMAS BROTHER'S CATEGORY
	CONGREGATE CARE / MANDATED AND NON-MANDATED RESIDENTIAL SERVICES		
	Foster Care - IV-E children in Licensed Residential Congregate Care; pool expenditures for costs not covered by IV-E (i.e., non room-and-board)	MAN-C22 (FC4E)	CSA MANDATED 21/22 POS - FC IV-E RESIDENTIAL CONGREGATE CARE
	Foster Care - all others in Licensed Residential Congregate Care	MAN-C22 (FC)	CSA MANDATED 21/22 POS - FC RESIDENTIAL CONGREGATE CARE
1c.	Residential Congregate Care-CSA Parental Agreements; DSS Noncustodial Agreements	MAN-C22 (RCNC)	CSA MANDATED 21/22 POS - RESIDENTIAL CONGREGATE (NON-CUSTODIAL)
		MAN-C22 (RCPA)	CSA MANDATED 21/22 POS - RESIDENTIAL CONGREGATE (PARENTAL AGREEM
1d.	Non-Mandated Services/Residential/Congregate	NON-G22 (RCC)	CSA NON-MANDATED 21/22 POS - NON-MANDATED-RESIDENTIAL CONGREGATE CARE
1e.	Educational Services - Congregate Care	MAN-C22 (ESCC)	CSA MANDATED 21/22 POS - EDUCATION SERVICES - CONGREGATE CARE
2	OTHER MANDATED SERVICES		
2a.	Treatment Foster Care - IV-E	MAN-C22 (TF4E)	CSA MANDATED 21/22 POS - TREATMENT FOSTER CARE (IV-E)
2a.1	Treatment Foster Care	MAN-C22 (TF)	CSA MANDATED 21/22 POS - TREATMENT FOSTER CARE
2a.2	Treatment Foster Care - CSA Parental Agreements; DSS Noncustodial Agreements	MAN-C22 (TFNC)	CSA MANDATED 21/22 POS - TREATMENT FOSTER CARE (NON-CUSTODIAL)
		MAN-C22 (TFPA)	CSA MANDATED 21/22 POS - TREATMENT FOSTER CARE (PARENTAL AGREEMENT)
2b.	Specialized Foster Care – IV-E; Community Based Services	Retired	
2b.1	Specialized Foster Care	Retired	
2¢.	Family Foster Care – IV-E; Community Based Services	MAN-C22 (FF4E)	CSA MANDATED 21/22 POS - FAMILY FOSTER CARE IV-E COMMUNITY BASED
2d.	Family Foster Care Maintenance only	Retired	
2e.	Family Foster Care – Children receiving maintenance and basic activities payments; independent living stipend/arrangements	MAN-C22 (FFOP)	CSA MANDATED 21/22 POS - FAMILY FC-ALL OTHER PAYMENTS
2e1.	State Kinship Guardianship	MAN-C22 (SKG)	CSA MANDATED 21/22 POS – STATE KINSHIP GUARDIANSHIP
2e2.	Federal Kinship Guardianship	MAN-C22 (FKG)	CSA MANDATED 21/22 POS – FEDERAL KINGSHIP GUARDIANSHIP
21.	Community - Based Services	MAN-C22 (CBS)	CSA MANDATED 21/22 POS - COMMUNITY BASED SERVICES
21.1	Community Transition Services - Direct Family Services to Transition from Residential to Community	MAN-C22 (CSTR)	CSA MANDATED 21/22 POS - COMM SRVS-TRANSITION FROM RESID TO COMM
2g.	Special Education Private Day Placement	MAN-C22 (ADP)	CSA MANDATED 21/22 POS - SPECIAL EDUCATION PRIVATE DAY PLACEMENT
2h.	Wrap-Around Services for Students With Disabilities	WSS-C22 (SPS)	CSA W/A SERVICES FOR STUDENTS WITH DISABILITIES 21/22 P - W/A SRVS FOR STUDENTS WITH DISA
21.	Psychiatric Hospitals/Crisis Stabilization Units	MAN-C22 (PHCS)	CSA MANDATED 21/22 POS - PSYCHIATRIC HOSPICRISIS STABILIZATION
3	Non-Mandated Services/Community-Based	NON-C22 (COMM)	CSA NON-MANDATED 21/22 POS - NON-MANDATED-COMMUNITY BASED

LEDRS Guidance

- Pool Fund Expenditure Categories mapping with Thomas Brothers System
- L Tool: Pool Fund
 Expenditure
 Categories mapping
 with Thomas
 Brothers System





LEDRS Guidance



Led Tool - Led File Layout Details and Crosswalks



	Service Placement Type (SPT)				
1	Community Service				
2	Community Transition Services				
3	Intensive Care Coordination				
4	Intensive In-Home				
5	Wrap-Around Services for Students With Disabilities				
6	Special Education Private Day Placement				
8	Foster Care Basic Maintenance & Basic Activities Payments				
10	Therapeutic Foster Home				
11	Independent Living Stipend				
12	Independent Living Arrangement				
13	Psychiatric Hospital/Crisis Stabilization Unit				
14	Temporary Care Facility and Services (Congregate Care Setting)				
15	Group Home (Congregate Care Setting)				
16	Residential Treatment Facility(Congregate Care Setting)				
17	Congregate Educational Services - for Medicaid Funded Placements				
18	Congregate Educational Services - for Non-Medicaid Funded Placements				

Primary Mandate Type (PMT)			
1	Foster Care Abuse/Neglect - Prevention		
2	Foster Care Abuse/Neglect - DSS Non-custodial agreement		
3	Foster Care Abuse/Neglect - Entrustment/Custody		
4	Child in Need of Services (CHINS) - Community-based Services		
5	Child in Need of Services (CHINS) - CSA Parental Agreement		
6	Foster Care - Entrustment/Custody Court Ordered for CHINS		
7	Foster Care - Entrustment/Custody Court Ordered for truancy		
8	Foster Care - Entrustment/Custody Court Ordered for delinquent behaviors		
9	Wrap-Around Services for Students With Disabilities		
10	Special education services in an approved educational placement		
11	Non-mandated		
12	Kinship Guardianship		

	Expenditure Category					
1a	Foster Care - IV-E children in Licensed Residential Congregate Care; pool					
	expenditures for costs not covered by IV-E (i.e., non room-and-board)					
1b	Foster Care - all others in Licensed Residential Congregate Care					
1c	Residential Congregate Care-CSA Parental Agreements ;					
10	DSS non-custodial Agreements					
1d	Non-Mandated Services/Residential/Congregate					
1e	Educational Services - Congregate Care					
2a	Therapeutic Foster Care – IV-E					
2a1	Therapeutic Foster Care					
2a2	Therapeutic Foster Care – CSA Parental Agreements;					
282	DSS noncustodial Agreements					
2c	Family Foster Care – IV-E ; Community Based Services					
2e	Family Foster Care – Children receiving maintenance and basic activities					
Ze	payments; independent living stipend/arrangements					
2e1	State-funded Kinship Guardianship					
2e2	Federally-funded Kinship Guardianship					
2f	Community - Based Services					
0.00	Community Transition Services – Direct Family Services to Transition from					
2f1	Residential to Community					
2g	Special Education Private Day Placement					
2h	Wrap-Around Services for Students With Disabilities					
2i	Psychiatric Hospitals/Crisis Stabilization Units					
3	Non-Mandated Services/Community-Based					

Updated 7/1/2025

Service Name 1 Acute Psychiatric Hospitalization 2 Applied Behavior Analysis 3 Assessment/Evaluation 4 Case Support 5 Crisis Intervention 6 Crisis Stabilization 7 Family Partnership Facilitation 8 Family Support Services 10 Individualized Support Services 10 Individualized Support Services 10 Individualized Support Services 110 Individualized Support Services 111 Intensive Care Coordination 112 Intensive Care Coordination Family Support Partner 113 Intensive Care Coordination Family Support Partner 114 Maintenance – Clothing Supplement 115 Maintenance – Clothing Supplement 116 Maintenance – Clothing Supplement 117 Maintenance – Enhanced 118 Maintenance – Independent Living 119 Maintenance – Independent Living 120 Material Health Salis Building 130 Material Support 131 Mentoring 140 Mentoring 151 Outpatient Services 152 Private Foster Care Support, Supervision and Administration 153 Pesidential Education 154 Residential Case Management 155 Residential Gase Management 156 Private Residential School 157 Private Residential School 158 Residential Case Management 159 Residential Case Management 150 Residential Supplemental Privates 150 Residential Supplemental Privates 150 Residential Supplemental Privates 150 Residential Supplemental Privates	
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32 Residential Daily Supervision	
33 Residential Supplemental Therapies	
34 Residential Medical Counseling	
35 Respite	
36 Special Education Related Services	
37 Sponsored Residential Home Services	
38 Substance Abuse Case Management	_
39 Transportation	
40 Therapeutic Day Treatment for Children and Adolescents	
41 Treatment Foster Care Case Management	
42 Utilization Review	
- STREET, WEYEW	_
43 Multisystemic Therapy (MST)	
44 Functional Family Therapy (FFT)	
45 Parent-Child Interaction Therapy (PCIT)	
46 Trauma-Focused CBT (TF-CBT)	
48 Public School Special Education Transitional Services	
49 KinGap - Basic Maintenance	
50 KinGap Enhanced Maintenance (Federal KinGap only)	
51 Brief Stratgegic Family Therapy	
52 Family Check-Up	
53 HomeBuilders	
54 Private Day School (In-State)	
72 Private Day School (Out-of-State)	

BOOTSTRAPS: TOOLS

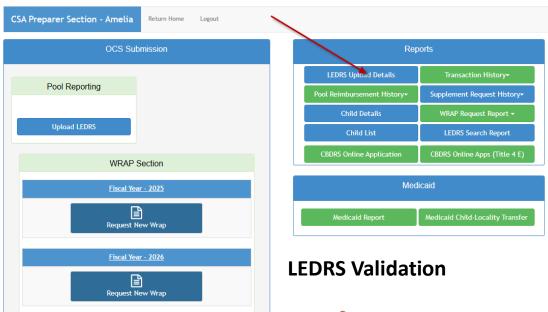
LEDRS Guidance

L Coding Cheat Sheet

LEDRS Coding

Cheat Sheet





- **L** Tool: LEDRS Upload Details
- Source: CSA Website/Local Government Reporting Application

https://www.csa.virginia.gov/OCSOKTA/Home/About?appId=2



	LEDRS details for Program Year - 25 ▼ LEDRS File Upload Expenditure By File ▼									
Click on desired Column Name to sort this Report.										
y er er	Provider Name	SPT	PMT	Service Name	Service Begin Date	Service End Date	Expenditure Code	Transaction Code	Expenditure / Adjustment	File Name
57	AMELIA DSS				4/1/2025	4/30/2025	2E - FAMILY FOSTER CARE - CHILDREN RECEIVING MAINTENANCE AND BASIC ACTIVITIES PAYMENTS; INDEPENDENT LIVING STIPEND/ARRANGEMENTS	6-Payments made on behalf of the child (ex: SSA, SSI, VA benefits)	(\$350.00)	csa_7_M_2025_6_1.tx
57	AMELIA DSS				3/1/2025	3/24/2025	1B - FOSTER CARE - ALL OTHERS IN LICENSED RESIDENTIAL CONGREGATE CARE	6-Payments made on behalf of the child (ex: SSA, SSI, VA benefits)	(\$407.00)	csa_7_M_2025_6_1.tx
)1	FAMILY SUPPORT PARTNERS OF VA INC	1-Community Based Service	8 - DSS Entrustment/Custody - Court Ordered for Delinquency	8-Family Support Services	4/1/2025	4/30/2025	2F - COMMUNITY - BASED SERVICES	1-Non Adjustment Record (Payments)	\$176.65	csa_7_M_2025_6_1.tx
57	AMELIA DSS				6/1/2024	6/3/2024	1B - FOSTER CARE - ALL OTHERS IN LICENSED RESIDENTIAL CONGREGATE CARE	5-Child Support Collections through DCSE	(\$400.39)	csa_7_M_2025_6_1.to
3	UNITED METHODIST FAMILY SERVICES	17-Congregate Care Educational Services for Medicaid Funded Placements	3 - DSS Entrustment/Custody - Abuse/Neglect	29- Residential Education	5/1/2025	5/31/2025	1E - EDUCATIONAL SERVICES - CONGREGATE CARE	1-Non Adjustment Record (Payments)	\$5,548.20	csa_7_M_2025_6_1.to
15	CORNERSTONE THERAPY ASSOC. LLC	16-Residential Treatment Facility (Residential/Congregate Care)	3 - DSS Entrustment/Custody - Abuse/Neglect	33- Residential Supplemental Therapies	5/1/2025	5/31/2025	1B - FOSTER CARE - ALL OTHERS IN LICENSED RESIDENTIAL CONGREGATE CARE	1-Non Adjustment Record (Payments)	\$768.00	csa_7_M_2025_6_1.to
5	THE FAISON CENTER, INC	6-Special Education Private Day Placement	10 - Special Education Services in an Approved Educational Placement	36-Special Education Related Services	5/1/2025	5/31/2025	2G - SPECIAL EDUCATION PRIVATE DAY PLACEMENT	1-Non Adjustment Record (Payments)	\$75.00	csa_7_M_2025_6_1.tb

LEDRS Validation

L Tool: LEDRS Upload Details

Source: CSA Website/Local Government Reporting

https://www.csa.virginia.gov/OCSOKTA/Home/About?appId=2



Administrative Memos and Other Guidance

- Memo #25-04 <u>CSA Reimbursement for Private Day Special</u> Education – FY2026
- Memo #25-01 Expenditure Category Clarification for Case Support
- Memo #23-03 <u>Suspension of the QRTP Designation by the Department of Social Services</u>
- Memo #21-15 Reporting of CSA State Pool Refunds
- Memo #21-09 <u>Special Education Transitional Services in the Public School Setting</u>
- LEDRS Coding for IL Arrangements



Phase 1: Purchase Order/Funding Request

Pro	ocess Flo	ow Steps - Transaction Level Reporting	Auditor Test of Controls
1.	CSA de Reques	signee prepares Purchase Order and/or Funding	Communication & Training Establishing Responsibility
	•		Segregation of Duties
			Documentation
2.	Superv	isor/CSA Office reviews Purchase Order and/or	Establishing Responsibility
	Fundin	g Request and	Segregation of Duties
	a.	Verifies eligible client's Mandate Type; Tool:	Independent Verification
		Mandate Type Definitions	Authorization
	b.	Confirms the service Placement Type; Tool:	Documentation
		CSA Service Placement Types	Compliance
	c.	Substantiates the Service Name; Tool: <u>CSA</u>	
		Service Names	
	d.	Substantiates CSA as the appropriate funding	
		source; Tool: <u>Funding Sources for Child Specific</u>	
		<u>Services</u>	
	e.	Confirms the dates of services, # of units	
		purchased, and billable rates; Tool: Service	
		Plan, CPMT Authorizations/Minutes, Service	
		Directory/vendor rate sheets, etc.	
	f.	Validates the Expenditure Category; Tool: Pool	
		Fund Expenditure Categories and Definitions	
	g.	Check for policy exceptions that may apply;	
		Tool: Administrative Memos	
3.	CSA Of	fice double-checks the alignment of transaction	Establishing Responsibility
	coding	Tool: LEDRS File Layout Details and Crosswalks	Independent Verification
			Compliance



Phase 2: Payment Processing

Pro	cess Flow Steps – Transaction Level Reporting	Auditor Test of Controls
1.	The CSA designee/fiscal officer compares the service plan, purchase order/funding request, and vendor invoice to ensure the Mandate Type Definitions, CSA Service Placement Types, CSA Service Names, Pool Fund Expenditure Categories and Definitions, service dates, unit of measure, and fee/rates agree.	Establishing Responsibility Documentation Reconciliation
2.	The CSA designee/fiscal officer transmits the payment package to the local government's accounts payable/finance office.	Establishing Responsibility Authorization Documentation
3.	Accounts Payable/Finance staff record expenditures in the local government's financial reporting system and send a report to the CSA designee/fiscal officer itemizing the posted transactions (e.g., general ledger reports, check registers, etc.)	Establishing Responsibility Segregation of Duties Documentation
4.	The CSA designee/fiscal officer matches the local expenditure transaction reports (e.g., general ledger expenditures/revenues, check registers, etc.) with source documents included in the payment package, while verifying transaction data (MT, SPT, SN, and EC) and detecting duplicates. <i>Disclaimer: Municipal general ledger reports may not contain all CSA coding information.</i>	Reconciliation Documentation
5.	Using the municipal general ledger reports, the CSA designee/fiscal officer enters the verified payments into the applicable system to facilitate CSA pool fund reimbursements (e.g., CBDRS, Harmony, Kinship, Thomas Brothers, and other proprietary systems).	Documentation



1 Phase 3: Pool Fund Reimbursement

Pro	cess Flow Steps – Transaction Level Reporting	Auditor Test of Controls
1.	The CSA Report Preparer prints a transaction summary (i.e., payment report, check register, etc.) of CSA financial system entries (CBDRS, Harmony, Kinship, Thomas Brothers, etc.).	Documentation
2.	The CSA Report Preparer compares the CSA financial system entries to the municipal general ledger report, verifying client, vendor, expenditure amount/totals, check number, duplicate entries, etc.	Reconciliation
3.	The CSA Report Preparer completes the file upload to LEDRS, generating the Pool Fund Reimbursement Report.	Establishing Responsibility Segregation of Duties Documentation
4.	The CSA Report Preparer validates transaction-level data uploaded to LEDRS including Mandate Type Definitions, CSA Service Placement Types, CSA Service Names, Pool Fund Expenditure Categories and Definitions by comparing to the LEDRS Coding Cheat Sheet and the LEDRS Upload Detail Report.	Reconciliation Documentation
5.	The CSA Report Preparer forwards the source documents to the Fiscal Agent for supervisory review.	Establishing Responsibility Segregation of Duties Documentation Independent Verification
6.	The CSA Fiscal Agent compares the source documents to the totals reflected on the pended Pool Fund Reimbursement Report in LEDRS (may be printed), and where feasible, confirms the accuracy of individual transactions, including: Mandate Type Definitions, CSA Service Placement Types, CSA Service Names, Pool Fund Expenditure Categories and Definitions, and reporting period/fiscal year by comparing to the LEDRS Coding Cheat Sheet and the LEDRS Upload Detail Report.	Establishing Responsibility Segregation of Duties Independent Verification
7.	The CSA Fiscal Agent approves the pended Pool Fund Reimbursement Report.	Authorization



Phase 4: Quality Assurance/Monitoring

roc	ess Flo	w Steps – Transaction Level Reporting	Auditor Test of Controls
	CSA D	esignee and/or local Fiscal officer reviews monthly fiscal reports for	Reconciliation
	excep	tions or anomalies.	Documentation
	a.	Local general ledger reports (trial balance, check registers, etc.)	Monitoring
	b.	Local CSA expenditure/transaction report(pay detail, check registers, etc.)	Compliance
	c.	OCS Financial Reports	
		(https://www.csa.virginia.gov/OCSOKTA/Home/About?appId=2)	
		i. LEDRS Upload Detail Reports: Reconcile/validate transaction data	
		ii. Filing Status Reports: Confirm pool reimbursement filings	
		iii. Pool Reimbursement Report: Match total expenditures and refunds	
		to local general ledger reports and local CSA transaction summaries	
		iv. Refund Report: Match total refunds to local general ledger reports	
		and transaction summaries. Investigate suspected unreported	
		refunds (i.e., Reclaimed IV-E, DCSE Collections, Social Security	
		Benefits, and parental copays).	
		v. Medicaid Report: Verify the Medicaid match is correctly assigned to	
		the CSA locality where children are "receiving" the designated	
		services. Report errors to be corrected. Medicaid Review and	
		Adjustment Instructions	
		vi. Local Medicaid Billings by Month: Confirm prior period adjustments	
		were completed.	
		vii. Pool Fund Distribution History Report: Reconcile CSA fund balance	
	CSA D	esignee investigates and corrects discrepancies, where applicable	Separate Evaluation
			Compliance
	CSA D	esignee communicates findings/concerns to CPMT with applicable reports.	Establishing Responsibility
			Information/Communicatio
			Monitoring
			Compliance



BOOTSTRAP BREAKOUT CAMP

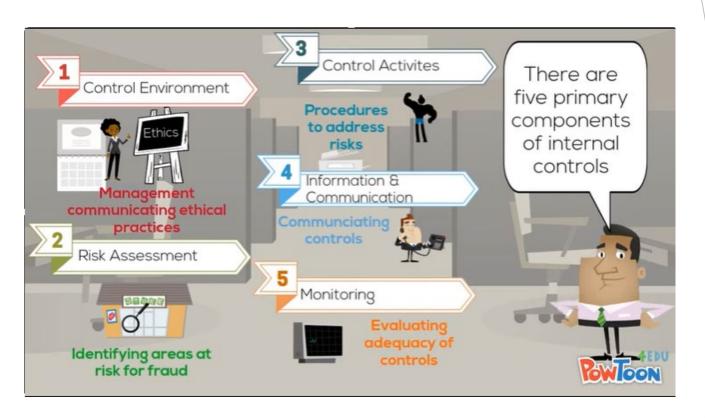


Group Exercise



Boots on the Ground - Recap

Understand and Implement Internal Controls





Boots on the Ground - Recap

Communicate Challenges and Best Practices





Boots on the Ground - Recap

Apply Processes and Tools Consistently

Transaction Level Process Flow	Tools
Phase 1: Purchase Services	Mandate Type Definitions CSA Service Placement Types CSA Service Names Funding Sources for Child Specific Services Pool Fund Expenditure Categories and
Phase 2: Payment Processing	Definitions Administrative Memos LEDRS File Layout Details and Crosswalks
Phase 3: Pool Reimbursement	LEDRS Coding Cheat Sheet LEDRS Upload Detail Report.
Phase 4: Quality Assurance/Monitoring	OCS Financial Reports https://www.csa.virginia.gov/OCSOKTA/ /Home/About?appId=2)



Boots on the Ground: Q & A





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