



# COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.  
Executive Director

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

April 15, 2019

Anne Howerton, CPMT Chair  
Dinwiddie County Administration  
P.O. Box# 70  
Dinwiddie, VA 23841

RE: Dinwiddie County CSA Program Self-Assessment Validation, File No. 36-2019

Dear Ms. Howerton,

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year 2019, the Dinwiddie 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. An on-site visit was scheduled and conducted by OCS Program Auditors on February 28, 2019 to perform the independent validation phase of the process.

Based on the review and examination of the self-assessment workbook and supporting documentation provided by the Dinwiddie County CSA program, our independent validation:

Concurs                       Partially Concurs                       Does Not Concur

with the conclusion reported by the Dinwiddie CPMT that no significant non-compliance and/or internal control weaknesses were found in the design or operation of the processes or services conducted on behalf of the Dinwiddie County CSA program. While the CPMT reported no significant non-compliance and/or internal control weaknesses, ***validation procedures of the locally prepared CSA Self-Assessment Workbook identified a deficiency not originally reported by the CPMT. Specifics pertaining to the Dinwiddie County CSA Program is detailed below.***

## SIGNIFICANT NON-COMPLIANCE OBSERVATION

Statement of Economic Interest (SOEI) forms were not completed by the alternate private provider representative serving on the Family Assessment and Planning Team (FAPT) as required by statute. Auditing procedures performed confirmed participation in a few FAPT meetings. Based on the increased possibility that required parties may not have appropriately disclosed personal interests, the effectiveness of the controls to ensure accountability and appropriate use of CSA pool funds could be reduced. Dinwiddie County CPMT has taken corrective action prior to the release of the report.

**CRITERIA (COV) Sections:** § 2.2-3100; § 2.2-3115; § 2.2-3117; and § 2.2-5207

**RECOMMENDATION**

The CPMT should ensure that the SOEI form is completed for all non-public participating members serving on the FAPT including alternates. Completed forms should be filed with the clerk of the local governing body, per the guidance provided in OCS Administrative Memo #18-02 January 2018.

We would like to thank Dinwiddie County Community Policy and Management Team and related CSA staff 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 Angel Young-Gill, CSA Director during our on-site visit. Her efforts enabled the audit staff to resolve quickly 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  
W. Kevin Massengill, County Administrator  
Kathy Vaughan, CPMT Fiscal Agent  
Angel Young-Gill, CSA Director