

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

Goochland County

Audit Report No. 03-2019

October 31, 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 Goochland County Children's Services Act (CSA) Program. The Goochland County CSA Program provided services and/or funding for approximately 32 youth and families in Fiscal Year (FY) 2018. The audit included review and evaluation of management oversight, operational, and fiscal practices. Based on the review and examination of the Goochland County CSA Program and supporting documentation provided, internal controls governing management oversight, operational, and fiscal practices were determined as adequate and functioning as intended. No significant reportable non-compliance issues were observed. Notable accomplishments of the Goochland County Community Policy and Management Team (CPMT) included the following:

- While the client census remained relatively stable, total funds expended and the cost per child declined 24% and 19% respectively from FY 2017 to FY 2018.
- As reported by the Goochland County CPMT, thirty-one (31) youth participated in the Virginia Juvenile Community Crime Control Act Community Service Program and completed 755 hours in FY 2018.

OCS appreciates the cooperation and assistance provided on behalf of the Goochland County CPMT and other CSA staff. We also would like to acknowledge the excellent assistance and cooperation that was provided by Mr. Mills Jones, CSA Director, during our on-site visit. Mr. Jones efforts enabled the audit staff to quickly resolve any questions/concerns observed throughout the audit process. Formal responses from the Goochland County CPMT 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 Goochland 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 October 22, 2018 and covered the period August 1, 2017 through July 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 Goochland County CPMT. The CSA program audit self-assessment validation was completed January 12, 2016.

The scope of our audit included all youth and their families who received CSA funded services during the audit period. Audit procedures performed 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

Goochland County was founded in 1728 as the first county formed from Henrico Shire. Goochland originally included all of the land from Tuckahoe Creek on both sides of the James River, as far west as the Blue Ridge Mountains. According to published estimates by the Weldon Cooper Center for Public Service-University of Virginia, Goochland County has a population estimate of 22,685 as of July 1, 2017. The U.S. Census Bureau, State and County Quick Facts reports the median household income from 2011-2016 as \$82,326.

The Children’s Services Act (CSA) is a law enacted in 1993 that establishes a single state pool of funds to purchase services for 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 Goochland 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 Director. Expenditure and demographics for fiscal years 2016 to 2018 are depicted below:

CSA Pool & Census Data by Fiscal Year for Goochland County (2016-2018)

FY	Census	Census Change	Census % Change	Pool Expenditures	Expenditures \$ Change	Expenditures % Change	Unit Cost	Unit Cost % Change
2016	45	5	13%	\$1,356,242	\$275,702	26%	\$30,139	12%
2017	34	-11	-24%	\$1,323,499	-\$32,743	-2%	\$38,926	29%
2018	32	-2	-6%	\$1,010,350	-\$313,149	-24%	\$31,573	-19%

Note: Changes recorded for FY 2016 are based on differences from fiscal year 2015 to 2016.

FY	Pool Expenditures
2016	\$1,356,242
2017	\$1,323,499
2018	\$1,010,350

FY	Census
2016	45
2017	34
2018	32

FY	Unit Cost
2016	\$30,139
2017	\$38,926
2018	\$31,573

OBSERVATION AND RECOMMENDATION

None reported.

CONCLUSION

Our audit concluded that internal controls governing management oversight, operational, and fiscal practices were adequate and functioning as intended. No significant reportable non-compliance issues were observed. An exit conference was conducted on October 22, 2018 to present the audit results to the Goochland County CPMT. Persons in attendance representing Goochland County CPMT were:

Jennifer Waggener, CPMT Chair, Goochland County Public Schools
Kimberly Jefferson, Director, Goochland County Department of Social Services
Cecilia Gomez-Brown, Goochland County Court Services Unit
Jayne Hancock, Goochland County CPMT Parent Representative
Nancy Davis, Goochland County Health Department
Alex Sullivan, Elk Hill Farm, Private Provider Representative
Mills Jones, CSA Director, Office of Children's Services; and
Representing the Office of Children's Services was: Rendell R. Briggs, Program Auditor.

We would like to thank the Goochland County CPMT and related CSA staff for their cooperation and assistance on this audit.

CLIENT COMMENT

"No Comments."

REPORT DISTRIBUTION

Scott Reiner, Executive Director
Office of Children's Services
John A. Budesky, Goochland County Administrator
Jennifer Waggener, CPMT Chair
Barbara Horlacher, CPMT Fiscal Agent
Mills Jones, CSA Director
SEC Finance and Audit Committee