

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

City of Hopewell

Audit Report No. 01-2020

June 10, 2020



Office of Children's Services
Empowering communities to serve youth

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EXECUTIVE SUMMARY

The Office of Children's Services has completed an audit of the City of Hopewell Children's Services Act (CSA) program. The City of Hopewell CSA program provided services and/or funding for approximately 92 youth and families in fiscal year 2019 (FY19). The audit included review and evaluation of management oversight, operational, and fiscal practices. Based upon established statewide CSA performance measures reported as of fiscal year 2018, significant achievements for the Hopewell CSA program were as follows:

- Percent of youth with a decrease in the Child and Adolescent Needs and Strengths (CANS) behavioral and emotional needs domain increased 9.1% from the previous year, and exceeds the statewide average by 4.7%. Decreases in CANS score are indicative of improved functioning.
- Percent of youth indicating improvement in the CANS strengths domain was up 12.2% from the prior year, and exceeds the statewide average by 12.2%.
- Sixty-five percent (65%) of the youth and families received community-based services, exceeding the statewide target by approximately 15% and 12% above the statewide average.
- One hundred percent (100%) of foster care children were in family-based placements. This represents a 5% increase over the previous year, exceeds the statewide target by 15%, and surpasses the statewide average by 19.1%.
- Percent of youth exiting from foster care to a permanent living arrangement met the statewide target of 86% and was 9.6% higher than the statewide average.

However, there are additional opportunities to effect quality improvement in other areas of the CSA program. The audit concluded that there were major deficiencies¹ in compliance and internal controls particularly in reference to fiscal, governance, and operational practices. Conditions were identified that could adversely affect the effectiveness and efficient use of resources, as well as compliance with statutory requirements. Additionally, some observations were also identified in the prior audit report dated September 12, 2017. The following significant issues were identified:

- Ten (10) case files were examined to confirm that required documentation was maintained in support of and to validate FAPT service planning recommendations and CPMT funding decisions. At least one exception was noted in 80% of the client files reviewed, to include significant exceptions such as the absence authorization of funding by the full CPMT and eligibility for another funding source (e.g. Medicaid). Hopewell was reimbursed \$61,235 (state share) in fiscal years 2019-2020 for expenditures incurred that did not meet compliance requirements. The prior audit report included similar observations.
- The composition of members serving on Hopewell CPMT and FAPT does not meet the membership requirements established by CSA statute and local policy. Parent representatives had not been appointed to both teams, and CPMT does not have private provider representative. The prior audit report included similar observations.

¹ Major deficiency is defined as an internal control deficiency or combination of deficiencies that severely reduces the likelihood that the entity can achieve its' objectives." Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Integrated Framework, May 2013.

- Hopewell's CSA Policy/Procedures manual has been under review and revision for more than a year. Examination of the updates pending adoption by the full CPMT indicated that outdated information had not been removed and additional clarifications are needed to address current local practices. The policies and procedures manual was last updated in May 2014. The prior audit report included similar observations.
- The CPMT has not adequately ensured that corrective actions addressing prior audit observations have been implemented timely. Observations similar to those featured in this report were included in prior audit reports issued in 2013 and 2017. A quality improvement plan was submitted after each of the prior engagements, with the most recent target date for completion established as March 31, 2018. The CPMT, as the governing body, is responsible for ongoing monitoring to ensure timely implementation and the actions taken are continuously working as intended.

The Office of Children's Services appreciates the cooperation and assistance provided on behalf of the CPMT and other CSA staff. Formal responses from the CPMT to the reported audit observations are included in the body of the full report.



Stephanie S. Bacote, CIGA
Program Audit Manager

INTRODUCTION

The Office of Children's Services has completed a financial/compliance audit of the City of Hopewell Children's Services Act 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 June 8, 2020 and covered the period September 1, 2018 through August 31, 2019.

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 the local CSA program.
- Assess the level of coordination among local government CSA stakeholders and efforts to improve CSA performance by evaluating the local CSA program's operational and utilization review practices.
- Assess implementation of quality improvements addressing prior audit observations reported by OCS in the final report dated September 12, 2017.

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

The City of Hopewell is in the Tri-Cities area of the Richmond Metropolitan Statistical Area. Hopewell was established in 1613 and is the second oldest continuously occupied settlement in the United States. According to the U.S. Census Bureau, State and County Quick Facts, the estimated population as of July 1, 2018 was 22,596 and the median household income from 2014-2018 was \$40,497.

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 Teams (CPMT) which plans and oversees services to youth. The City of Hopewell CPMT has established three Family Assessment and Planning Teams (FAPT) that are responsible for recommending appropriate services to at risk children and families. The CPMT is supported administratively by a CSA Coordinator and a CSA Specialist. Expenditure demographics for fiscal years 2017 to 2019 are depicted below.

Source: CSA Continuous Quality Improvement (ICQ) Dashboard

At-A-Glance

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
92	101	92
Distinct Child Count	Distinct Child Count	Distinct Child Count
2.7M	3.1M	3.4M
Gross Expenditures	Gross Expenditures	Gross Expenditures
2.7M	3.0M	3.4M
Net Expenditures	Net Expenditures	Net Expenditures
\$29,087	\$30,083	\$37,141
Average Expenditure	Average Expenditure	Average Expenditure
0.2667	0.2667	0.2667
Base Match Rate	Base Match Rates	Base Match Rates
0.2619	0.2620	0.2631
Effective Match Rate	Effective Match Rate	Effective Match Rate

**MAJOR DEFICIENCIES
OBSERVATIONS AND RECOMMENDATIONS**

A) PROGRAM AND FISCAL ACTIVITIES

Observation #1:

Criteria: Compliance and Internal Control – Repeat Observation

Ten (10) client case files were examined to confirm that required documentation was maintained in support of and to validate Family Assessment and Planning Team (FAPT) service planning recommendations and Community Policy and Management Team funding decisions. At least one exception was noted in 80% of the client files reviewed. The results of that review indicate improvement is needed in the documentation of service planning and funding decisions. Hopewell CSA was reimbursed of \$61,235 (state share) in fiscal years 2019-2020 for expenditures incurred that did not meet compliance requirements. Exceptions as noted in the Tables A and B are deemed significant, as they are critical to evidencing the appropriateness of services and compliance with CSA funding requirements.

Table A Client File Review Exceptions – Fiscal Impact				
Exception Rate	Description (Code)			
30% (3/10)	1. Authorization by the full CPMT was not evidenced for services funded. COV § 2.2-5206			
20% (2/10)	2. Eligible for other funding source (Medicaid and Adoption Assistance). COV § 2.2-5211, Current Appropriation Act			
10% (1/10)	3. Multi-disciplinary planning/improper FAPT. COV § 2.2-5208 and § 2.2-5209			
50% (5/10)	4. Annual or discharge Child and Adolescent Needs and Strengths (CANS) assessments were not completed. COV § 2.2-5212			
10% (1/10)	5. Overpayment of approved foster care enhanced maintenance rate.			
Exception Code	Service Description	Period	Total Cost	State Share
1	Mentoring, Treatment Foster Care, and Parent Coaching	Feb-May 2019	\$20,440	\$15,522
2	TFC Case Management and Foster Care Maintenance	Dec 2018 – Aug 2019	\$5,495	\$4,029
3	Mentoring	Oct-Dec 2018	\$2,600	\$1,907
4	Mentoring and SPED Private Day	Sep 2018 – Aug 2019	\$54,020	\$39,613
5	Foster care enhanced maintenance	Jun 2019	\$224	\$164
<i>Note: See Appendix A for breakdown by client.</i>			\$82,779	\$61,235

Table B Client File Review Exceptions – No Fiscal Impact	
Exception Rate	Description
60% (6/10)	6. Evidence of utilization reviews. COV § 2.2-5208
60% (6/10)	7. Inconsistencies/omissions in the Individual and Family Services Plan (IFSP) data elements: measurable goals and objectives, discharge planning, frequency of services, CANS dates, parent signature, etc. CSA Policy Manual, Section 3.5 Records Management
40% (4/10)	8. Incomplete/missing documentation: vendor placement agreement, vendor invoice, assessment by Licensed Mental Health Professional for community-based behavioral health services, parental copay assessment, and an approved parental copay waiver. CSA Policy Manual Section 3.5, Records Management
20% (2/10)	9. Service provider routinely exceeded the approved number of service hours to be provided weekly to ensure payment of the full amount encumbered in purchase order. Such practices may have further implications for child/family participation in the service.
10% (1/10)	10. Services not documented in an IFSP/Service Plan. COV § 2.2-5208 (Questioned costs included with lack of CPMT funding authorization.)
<i>Note: See Appendix A for breakdown by client.</i>	

Similar observations were reported in the prior audit of the Hopewell CSA Program dated September 12, 2017. A quality improvement plan was submitted with a target date of March 31, 2018 to address the observations. The CPMT, as the governing body, is responsible for ongoing monitoring of the quality improvement plan to ensure timely implementation of the plan and the actions taken are continuously working as intended.

Recommendations:

1. Prior to service planning, the FAPT and the CSA Coordinator should ensure that minimum documentation requirements are met, and relevant documents are maintained in individual client case files.
2. Periodic case file reviews should be performed by someone other than the CSA Coordinator to establish quality control of client records and to ensure compliance with CSA statutory requirements. The CPMT should “review 10% of the total CSA caseload quarterly” as stated in the quality improvement plan dated 10/27/17.
3. CPMT should utilize a checklist that documents deliberations of individual funding authorizations. Section 7 of the CSA User Guide includes a “CAN CSA Pay” process flow that could be adapted for such purposes. The completed checklist should be maintained with the CPMT minutes.
4. The CPMT should monitor implementation of all quality improvement plans and ensure the remedial actions taken are functioning as intended.
5. 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 of whether the identified actions are acceptable or any additional actions that may be required.

Client Comment:

See Appendix B

B) CPMT GOVERNANCE

Observation #2:

Criteria: Compliance and Internal Control – Repeat Observation

The composition of members serving on Hopewell CPMT and FAPT does not meet the membership requirements established by CSA statute and local policy. Specifically,

1. CPMT and FAPT did not have parent representatives, during the period of review, as required by Code of Virginia (COV) 2.2-5205 and 2.2-5207. Evidence of recruitment efforts to fill vacancies was not available for review. Prior to the completion of this audit, a parent representative was appointed to the Hopewell CPMT.
2. CPMT currently does not have a private provider representative as required by COV 2.2-5205. However, two providers (National Counseling Group and United Healthcare) have been appointed to FAPT. The role of private provider on FAPT is optional. However, the role is mandatory for CPMT because there is a provider operating within their jurisdiction (LEAD Center). Evidence of recruitment efforts to fill vacancies was not available for review.

The absence of the parent and private provider representatives from the teams responsible for the administration and implementation of the local CSA could potentially impede the achievement of the highest degree of multi-disciplinary collaboration, as oversight, governance, and service planning are contingent upon active participation by all required members.

Similar observations were reported in the prior audit of the Hopewell CSA Program dated September 12, 2017. A quality improvement plan was submitted with a target date of March 31, 2018 to address the observations. The CPMT, as the governing body, is responsible for ongoing monitoring to ensure timely implementation of the plan and the actions taken are continuously working as intended.

Recommendations:

1. The CPMT should ensure that composition of the CPMT and FAPT meets the minimum requirements established by CSA statute. The CPMT should actively recruit to fill vacancies when they occur. Documentation of recruitment efforts should be maintained and recorded in the CPMT minutes.
2. The CPMT should consider adopting recruitment strategies suggested in guidance issued by OCS: [Recruiting and Retaining Parent Members on Interagency Teams](#).

3. The CPMT should monitor implementation of all quality improvement plans and ensure the remedial actions taken are functioning as intended.

Client Comment:

See Appendix B

Observation #3:

Criteria: Compliance and Internal Control – Repeat Observation

Written policies and procedures are not consistent with State statutes, established state CSA guidance, and/or best practices that direct the CPMT to ensure that procedures are established to govern local CSA programs. The policies and procedures manual has not been updated since May 2014. Outdated policy increases the likelihood non-compliance as actual local practice may differ.

Hopewell CSA Policy/Procedure Manual has been under review and revision for more than a year. Examination of the updates pending adoption by the full CPMT indicated that outdated information had not been removed and additional clarifications are needed to address current local practices. The June 17, 2019 CPMT meeting minutes noted “new policies and procedures are over halfway completed.... The goal is to finalize revisions then send to CPMT for feedback and then finalize policy and procedures.” This practice could add significant delay to the CPMT efforts to ensure the program is operating in accordance with state and local requirements governing the provision of services and funding relevant to CSA.

This issue was also identified in the CSA audits conducted in 2013 and 2017. The Hopewell CSA Office subsequently reported to OCS that the quality improvement plan tasks targeted to be completed as of March 31, 2018 were in progress. The CPMT, as the governing body, is responsible for on-going monitoring to ensure timely implementation of the plan and the actions taken are continuously working as intended.

Recommendations:

1. The CPMT should work expeditiously to complete and formally adopt a current, relevant policy/procedure manual that aligns with mandates and best practices promulgated by CSA statutes, policies adopted by the State Executive Council, and guidance issued by the Office of Children’s Services.
2. As a best practice, policies and procedures should be reviewed at least annually and updated as needed.

Client Comment:

See Appendix B

**OTHER DEFICIENCIES
OBSERVATIONS AND RECOMMENDATIONS**

C) FISCAL ACTIVITIES

Observation #4:
Criteria: **Compliance and Internal Control**

Pool fund expenditure reimbursement requests for FY 2019 were not always submitted timely. CSA Policy Manual Section 4.5.2 Pool Fund Reimbursement requires reimbursement request to be submitted to OCS no later than 30 days after the quarter in which the expenditure was paid. Exceptions were noted in 63% (7 of 11) of reimbursements submitted. On average, expenditure reimbursement requests were submitted 28 days late. The delay in requesting reimbursements affects financial reporting critical for decision making by state and local stakeholders, and limits accessibility to funds needed by the local government to support publicly funded initiatives.

Period	# of Days Delayed
August 2018	9
September 2018	20
December 2018	9
February 2019	35
March 2019	43
April 2019	11
May 2019	80

Recommendations:

1. The CSA Coordinator and CPMT Fiscal Agent should ensure expenditure reimbursement requests are submitted timely.
2. The CSA Coordinator should provide monthly reports to the CPMT that provides pertinent information to monitor expenditures and available cash on hand, such as:
 - a. Schedule listing due dates for timely submission of reimbursement requests
 - b. Total funds expended by month and year to date
 - c. Date reimbursement requests are submitted to OCS
 - d. Date reimbursement requests are approved by the Fiscal Agent
 - e. Date reimbursements are received from OCS
 - f. Copy of the most recent CSA Pool Payment Detail Reconciliation Report
 - g. Copy of Munis general ledger account reports that include the CSA fund monthly expenditure and cash balances.
3. The CPMT should ensure delays affecting financial reporting are resolved timely.

Client Comment:

See Appendix B

CONCLUSION

Our audit concluded that there were major deficiencies in compliance and internal controls over the City of Hopewell CSA program, particularly in reference to operational and governance practices and fiscal activities. Conditions were identified pertaining to programmatic/statutory compliance, operating, and fiscal practices of the locally administered program that could adversely affect the effective and efficient use of resources, as well as compliance with statutory requirements. An exit conference was conducted on February 24, 2020, to present the audit results to the City of Hopewell CPMT. Persons in attendance representing the City of Hopewell CPMT were as follows:

Janice Denton, Hopewell City Council
Jermaine Harris, Hopewell Public Schools (CPMT Chair)
Joan Gosier, Treasurer's Office (CPMT Fiscal Agent)
Wanda Walker, Hopewell Department of Social Services
Christene Teasley, Parent Representative
Wanda Brown, CSA Manager;

Representing the Office of Children's Services was Stephanie Bacote, Program Audit Manager.

We would like to thank the City of Hopewell Community Policy and Management Team and related CSA staff for their cooperation and assistance on this audit.

REPORT DISTRIBUTION

Scott Reiner, Executive Director
Office of Children's Services

John M. Altman, Jr., City Manager
City of Hopewell

Jermaine Harris, CPMT Chair
Hopewell Public Schools

Joan Gosier, CPMT Fiscal Agent
Hopewell Treasurer's Office

Wanda Brown, CSA Manager

Appendix A

Client Case File Review Exceptions with Fiscal Impact			
Clients	Questioned Cost	State Share	Description
37	\$1,700	\$1,473	Lack evidence of CPMT funding authorization
	\$327	\$239	Other funding source available (Medicaid)
03	\$16,440	\$12,056	Lack evidence of CPMT funding authorization
	\$5,168	\$3,790	Other funding source available (Adoption Assistance)
13	\$2,300	\$1,993	Lack evidence of CPMT funding authorization
	\$0	\$0	CANS assessments (Annual) not properly completed <i>(No fiscal impact; prior to adoption of formal CANS Policy, January 2019)</i>
61	\$2,600	\$1,907	Lacked evidence of multi-disciplinary planning/improper FAPT
	\$0	\$0	CANS assessment (Discharge) not properly completed <i>(No fiscal impact; no subsequent payments)</i>
99	\$54,020	\$39,613	CANS assessments (Annual) not properly completed. No assessments were documented between 9/1/17 and 9/1/19.
85	\$0	\$0	CANS assessments (Annual) not properly completed <i>(No fiscal impact; prior to adoption of formal CANS Policy, January 2019)</i>
14	\$0	\$0	CANS assessments (Annual) not properly completed. <i>(No fiscal impact; prior to adoption of formal CANS Policy, January 2019)</i>
26	\$224	\$164	Overpayment of approved foster care enhanced maintenance rate
\$82,779		\$61,235	Total Value of Exceptions

Client Case File Review Exceptions with No Fiscal Impact	
Description	Clients
Lack evidence of utilization review	37, 61, 03, 13, 14, and 26
Inconsistencies/omissions in IFSP: discharge planning; measurable goals/objectives; quantity and frequency of services; CANS date, parent signature	37, 61, 03, 13, 14, and 26
Mentoring providers routinely exceeded the stated weekly work hours to ensure billed for the full amount stated in purchase order (Inspired Footprints)	37 and 61
Incomplete documentation: vendor placement agreement, vendor invoice, assessment by LMHP for CBBHS, copay assessment, approved copay waiver	37, 61, 13, and 14
Services not documented in an IFSP/Service Plan <i>(Note: Questioned costs included with lack of CPMT funding authorization.)</i>	37

Appendix B – Client Response

REBUTTAL FOR CLIENT CASE FILE REVIEW

Changes implemented by CSA office regarding FAPT processes:

1. Thomas Brother's financial system will be put in place for the upcoming fiscal year. COVID-19 delayed implementation.
2. Thomas Brothers will assist CSA office for accuracy of CPMT approvals.
3. No cases will be heard by FAPT is appropriate documentation has not been provided to CSA.
4. All CANS will be monitored by CSA, who will become CANS certified.
5. All cases will have basic UM as addressed on the Hopewell IFSP.
6. All other funding sources will be applied before CSA funding is utilized.
7. FAPT will require all documentation before FAPT for any foster homes not with a TFC agency.
8. All updated VEMAT information will be given to CSA office before FAPT Meetings.

Listed below are the rebuttals for each client audit results. All of the cases were eligible for services however, simple procedural errors were made. None of the errors were connected to any type of fraudulent activity concerning mismanagement of CSA funds.

Client	Comments																		
37	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Questioned Cost</td> <td style="width: 30%;">State Share</td> <td></td> </tr> <tr> <td>\$1,700</td> <td>\$1,473</td> <td></td> </tr> <tr> <td colspan="3">This was a simple clerical error. The child was in foster care and eligible for the services.</td> </tr> <tr> <td>Questioned Cost</td> <td>State Share</td> <td></td> </tr> <tr> <td>\$327</td> <td>\$239</td> <td></td> </tr> <tr> <td colspan="3">Medicaid should have been the funding source. No invoices will be paid moving forward when Medicaid should/could have been utilized.</td> </tr> </table>	Questioned Cost	State Share		\$1,700	\$1,473		This was a simple clerical error. The child was in foster care and eligible for the services.			Questioned Cost	State Share		\$327	\$239		Medicaid should have been the funding source. No invoices will be paid moving forward when Medicaid should/could have been utilized.		
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