

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

***James City County  
Self-Assessment Validation***

***Audit Report No. 08-2022***

**May 8, 2023**



**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 Reiner, M.S.  
Executive Director

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

May 8, 2023

Ms. Rebecca Vinroot, CPMT Chair  
James City County Department of Social Services  
5249 Olde Town Road  
Williamsburg, VA 23188

RE: James City County CSA Program Self-Assessment Validation  
Final Report, File No. 08-2022

Dear Ms. Vinroot:

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year 2022, the James City 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 James City County CSA program completed on January 28, 2022, and covering the period of March 1, 2021, through February 28, 2022, our independent validation:

Concur

Partially Concur

Does Not Concur

with the conclusion reported by the James City County CPMT that no significant observations of non-compliance or internal control weaknesses were found in the design or operation of the processes or services conducted. The explanations for our assessment results are as follows:

***The James City County CPMT concluded that only non-significant compliance and/or internal control weakness observations were noted. A summary of non-compliance and/or internal control weaknesses reported by the CPMT are included in 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**

Expenditure reimbursements were requested and processed for payment of services where the requirements for compliance with state and local CSA policies and procedures were not met. Noted instances of noncompliance were:

- Code of Virginia (COV) [2.2-5211](#) 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.” The Virginia Department of Social Services conducted a quality assurance and accountability Title IV-E compliance review. A comparison of Title IV-E and CSA expenditures for those clients determined CSA reimbursed maintenance payments totaling \$5,316.08 for two (2) clients confirmed as Title IV-E eligible. For the period of review, OCS financial reports do not indicate any recorded adjusting entries to correct/refund the payment exceptions as required by CSA Policy 4.5.2, Items e and f, Pool Fund Reimbursement. Table A illustrates the fiscal impact of the errors.

<b>Table A</b>			
<b>Foster Care Maintenance Funding Exceptions – Fiscal Impact</b>			
<b><u>COV §2.2-5211</u></b>			
Client	Service Period	Total Cost	State Share
1	03/13/2021 – 10/31/2021	\$4,851.55	\$2,676.60
2	03/01/2021 – 10/31/2021	\$4,784.26	\$2,639.48
<b>Total</b>			<b>\$5,316.08</b>

- The Child and Adolescent Needs and Strengths (CANS) Assessment is the approved uniform assessment instrument per CSA Policy 3.6 (Adopted December 18, 2007, and Revised December 13, 2018). Section 3.6.5.D Frequency of CANS Administration states, “The CANS assessment is required annually.” An annual CANS had not been completed for one (1) out of the five (5) (20%) client case files examined. Funds expended on behalf of the client during the non-compliance period totaled \$35,809.00 of which \$19,755.83 represents the state share.

<b>Table B</b>				
<b>CANS Assessment Frequency Exception – Fiscal Impact</b>				
<b><u>CSA Policy 3.6.5.D</u></b>				
Client	Service Name	Service Period	Total Cost	State Share
3	Private Day School	Jun 2021 – Oct 2021	\$35,809.00	\$19,755.83
<b>Total</b>				<b>\$19,755.83</b>

### RECOMMENDATIONS

1. A quality assurance procedure should be established by the CPMT that includes but is not limited to: (a) reviewing Quarterly IV-E Quality Assurance Accountability (QAA) Reports to assess fiscal implications for CSA funding; (b) monitoring foster care cases funded by CSA pending Title IV-E eligibility determinations; and (c) monitoring CSA financial reports to ensure adjusting entries and/or refunds are recorded accurately and timely.
2. Prior to payment processing, the CSA staff should confirm that the proposed expenditure meets the criteria for CSA funding or other appropriate funding source.
3. During service planning and/or utilization review, the FAPT and CSA Office should ensure that CANS assessments are completed in accordance with CSA policies and CANVaS 2.0 user agreements. Exception reports should be documented and shared with CPMT periodically to foster accountability by all stakeholders that established internal controls are consistently working as intended.
4. 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

We concur with the findings of this audit report. We will continue to enhance our internal control process to ensure that all foster care cases pending Title IV-E eligibility determinations will be monitored so that eligibility and refunds are documented accurately and timely. Additionally, we are working to create a process in which case managers are notified personally each month about any annual CANS that need to be completed.

The Office of Children's Services respectfully requests that you submit a quality improvement plan (QIP) to address the observations outlined in this report no later than thirty (30) days from receipt of this report. We ask that you notify this office as QIP 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 James City County Community Policy and Management Team, CSA staff, and partners for their contributions to completing the CSA Self-Assessment Workbook. We also would like to acknowledge the excellent assistance and cooperation that was provided by Juliet Heishman, CSA Coordinator. Ms. Heishman'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



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Stephanie S. Bacote, CIGA  
Program Audit Manager

cc: Scott Reiner, Executive Director  
Scott Stevens, James City County Administrator  
Sharon McCarthy, CPMT Fiscal Agent  
Juliet Heishman, CSA Coordinator

Attachment



**CSA Self-Assessment Validation**  
**James City County CSA Program Audit- SAV**  
**Summary of Self-Reported Non-Significant Internal Control Weakness**

<b>Observation</b>	<b>Criteria</b>	<b>Prior Audit Repeat Observation</b>	<b>Quality Improvement Plan Submitted</b>	<b>Quality Improvement Plan Action Date and Status</b>
CSA Coordinator has contacted Case Managers regarding missing documentation. CSA Coordinator will monitor to ensure that the paperwork is submitted timely and is filed appropriately.	ARMICS <sup>1</sup>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	07/08/22 Completed

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

- <sup>1</sup>Control Activities: Documentation