



# COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.  
Executive Director

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

April 10, 2017

Vicki J. Weakley, CPMT Chair  
Accomack County Social Services  
PO Box 210  
Accomack, VA 23301

RE: Eastern Shore CSA Program Self-Assessment Validation, File No. 36-2013

Dear Ms. Weakley,

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Years 2013-2015, the Eastern Shore 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 June 7, 2016 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 Eastern Shore CSA program, our independent validation:

Concurs                       Partially Concurs                       Does Not Concur

with the conclusion reported by the Eastern Shore CPMT that significant non-compliance and/or weakness were found in the design or operation of internal controls applicable to the processes or services conducted on behalf of Eastern Shore CSA. While the CPMT reported significant non-compliance and/or internal control weakness, validation procedures of the locally prepared CSA Self-Assessment Workbook identified an additional major deficiency<sup>1</sup> not originally reported by the CPMT. Specifics pertaining to the Eastern Shore CSA Program are detailed on the following page.

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<sup>1</sup> 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.

**SIGNIFICANT INTERNAL CONTROL WEAKNESSES**

The Eastern Shore CPMT submitted a quality improvement plan with the submission of the self-assessment workbook addressing the significant non-compliance and internal control weaknesses identified. June 15, 2015 was established as the anticipated completion for quality improvement tasks documented. However, as of the report date, no and/ or very little action has been taken to address the compliance and internal control deficiencies. The purpose of a quality improvement plan is to ensure management take appropriate action to resolve deficiencies in a timely manner. The CPMT, as the governing body, is responsible for on-going monitoring of the quality improvement plan to ensure the implementation of the plan and the actions taken are working as intended.

The quality improvement plan did not name parties responsible for communicating progress of the plan's implementation. This was complicated by the fact that the duties of the Eastern Shore CSA office has been shared amongst various DSS staff from both localities, the CPMT Chair and Vice Chair, since 2015 when the former CPMT Chair/CSA Coordinator retired. This represents a significant weakness in oversight and governance.

Criteria: Agency Risk Management and Internal Control Standards (ARMICS)- Control Environment, Oversight Over the Agency Governing Board, Corrective Action Plan

**RECOMMENDATION**

- The CPMT should update their current quality improvement plan with revised target dates of completion and resubmit the plan to OCS.
- The CPMT should develop a process to track the progress on all outstanding tasks outlined in their quality improvement plan.
- The CPMT should report at least quarterly to OCS the status of their quality improvement plan

**CLIENT COMMENT**

"An onsite visit was conducted by OCS on June 7, 2016 to perform the independent validation phase of the process with the Eastern Shore Community Policy and Management Team. The results of the review highlighted significant non-compliance and /or weaknesses with internal controls. The Community Policy and Management Team take the responsibility of this role very seriously and understand the responsibility that it has to establish policies and overall management of the organization's effort. Upon assessing the outcome, many of the internal areas of control are being conducted, but are in need of a process that has specific accompanying policy and procedure for continuity. Once again as a CPMT, we take responsibility for the outcomes, however; it is important that we acknowledge the challenges associated with not having a CSA Coordinator to support the efforts of the CPMT. Never the less, as a team, we are committed to putting into place procedures and documentation that supports and validates task descriptions as outlined in the workbook established by CSA. Moving forward, the following quality improvement plan has been put into place along with a time schedule and associated task to be completed by the CPMT.

**CLIENT COMMENT CONTINUES**

- ✓ Update of quality Improvement Plan- plan will be revised, focusing on all areas that were identified risk factors within the self-assessment audit. **All identified risk areas will have achievement criteria as appropriate and will be submitted to OCS on a quarterly basis. The submission quarters to OCS are as follows:**
- ✓ **July 10, 2017**
- ✓ **October 10, 2017**
- ✓ **January 10, 2018**
- ✓ Processes will be put in place to address all outstanding tasks as outlined in the 2015 quality improvement plan. The initial focus will be on Section III: Internal Control as that was identified in the audit as the prevailing risk factor, followed by: Governance, Risk Management, Training, Compliance Corrective Action and Certification.
- ✓ Ongoing quarterly reports will be submitted to OCS outlining the status of the quality improvement plan until all of the conditions of the improvement plan have been met.

Due to not having a CSA Coordinator, it is necessary, at this time, to share responsibilities between Accomack and Northampton DSS's. Although, this latest audit did not reflect collaborative governance, due to lack of evidence; both counties do work very closely together to stream line processes and to ensure that the FAPT, CPMT and MDT are following policy and procedure. Documentation of this effort will be submitted during the first quarter submission. As noted: The former Chair and Vice Chair have retired. The present CPMT contact/ Chair Person is Vicki Weakley, Accomack County DSS. Contact for communicating progress of the plan's implementation is Mozella Francis/ Northampton DSS.

Thank you very much for working with the CPMT of the Eastern Shore. It is our sincere desire to provide leadership in facilitating change in the community care system to assist families in obtaining the services needed to create a functional unit. We appreciate your allowing us the time to make the necessary changes reflected both in the audit and within 2015 self -assessment workbook."

Vicki J. Weakley, CPMT Chair  
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We would like to thank the Eastern Shore County Community Policy and Management Team 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 Amy Ford, Deputy Finance Director for Accomack County during our on-site visit. Ms. Ford's efforts enabled the audit staff to quickly resolve 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  
Program Auditor

cc: Scott Reiner, Executive Director  
John Andrzejewski, Interim County Administrator Northampton County  
Steven B. Miner, County Administrator Accomack County  
Michael Mason, Fiscal Agent  
Stephanie Bacote, Program Audit Manager  
SEC Finance and Audit Committee