

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

***Patrick County
Self-Assessment Validation***

Audit Report No. 28-2022

September 29, 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

September 29, 2023

Elizabeth Minter, CPMT Chair
Patrick County Public Schools
P.O. Box 346
Stuart, VA 24171

RE: Patrick County CSA Program Self-Assessment Validation (SAV)
Final Report, File No. 28-2022

Dear Ms. Minter,

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year 2022, the Patrick County Community Policy and Management Team (CPMT) has completed and submitted the results of the self-assessment audit of your local Children's Services Act (CSA) program. Based on the review and examination of the self-assessment workbook and supporting documentation provided by the Patrick County CSA program completed on February 17, 2022, and covering the period November 1, 2020 through October 31, 2021, our independent validation:

Concurs

Partially Concurs

Does Not Concur

with the conclusion reported by the Patrick County CPMT that no significant observations of noncompliance or internal control weaknesses were found in the design or operation of the processes or services conducted. The explanation for our assessment results are as follows:

Patrick County CPMT concluded that there were no significant noncompliance and/or internal control weakness observations noted. A summary of noncompliance and/or internal control weaknesses reported by the CPMT is included in Attachment A. However, validation procedures identified a deficiency indicating noncompliance in the local CSA program not identified by the CPMT. Noncompliance 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 2-3.

SIGNIFICANT NONCOMPLIANCE OBSERVATIONS

1. 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. At least one (1) exception was observed in four (4) out of five (5) (80%) client records examined, as detailed below:
 - A. Services funded were not documented in the Individual Family Services Plan (IFSP) for one (1) of the five (5) (20%) client case records examined, resulting in questioned costs totaling \$2,756.93 (state share).
 - B. Complete documentation was not maintained to support all funded payments. Invoices and/or purchase orders were missing for two (2) of the five (5) client cases examined. The questioned costs expended were \$4,285.08 (state share).
 - C. Required data elements were omitted on the IFSP, purchase order, and/or invoices reviewed in four (4) out of five (5) client case records examined have incomplete documentation. Missing documentation (purchase orders) and/or required data elements (signatures or duration of services).

Client File Review Exception - Fiscal Impact					
Rate	Exception Code / Description				
20% (1/5)	1. Funded services are not documented in an approved IFSP/Service Plan. (COV 2.2-5208 and CSA Policy 3.5 Records Management)				
40% (2/5)	2. Missing purchase orders and/or invoices. (CSA Policy 3.5 Records Management and CSA Policy 4.5.2 Pool Fund Reimbursements)				
Code	Client	Service Description	Period	Total Cost	State Share
1A	A	Case Support	Mar-Jun 2021	\$1,306	\$1,140.14
		Mental Health Case Mgmt	Jul-Aug2021	\$652	\$569.20
1A & B	A	Assessment/Evaluation	Sep 2021	\$1,200	\$1,047.60
1B	B	Mentoring	Sep 2021	\$2,624	\$2,290.75
1B	B	Residential Education	Sep 2020*	\$2,673	\$1,994.33
Total					\$7,042.02
*Payment was made during the period of review (November 2020)					

Client File Review Exception – No Fiscal Impact		
Rate	Clients	Exception Code / Description
60% (3/5)	B, C, and D	3. Omitted data elements: Duration of services, PO signatures, Invoice payment details (CSA Policy 3.5 Records Management and CSA Policy)

2. Documentation of completed Statement of Economic Interest forms was not obtained for non-public representatives serving on the Family Assessment and Planning Team (FAPT) as required by COV [§2.2-5207](#). The signed SOEI form was not provided for review by the FAPT private provider representative. A completed form should be filed immediately upon appointment and maintained in accordance with records retention requirements.

RECOMMENDATIONS

1. Prior to authorizing funding, the CPMT should ensure that the proposed expenditure meets the criteria for CSA funding. Maintain IFSPs that accurately list services recommended for funding as justification for CPMT funding decisions.
2. The CSA Office and the Fiscal Agent should secure completed purchase orders, invoices, and/or receipts and validate the transaction before processing expenditure payments and pool fund reimbursement requests.
3. The CPMT should submit a quality improvement plan for review by the OCS, including whether the CPMT agrees with the observations regarding questioned cost. 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.
4. The CPMT should ensure all parties not representing a public agency complete the SOEI forms immediately upon appointment and maintain filings in accordance with guidance referenced in OCS [Administrative Memo 18-02](#) dated January 16, 2018.

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. In addition, 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 thank the Patrick County Community Policy and Management Team, CSA staff, and partners for contributing to the CSA Self-Assessment Workbook. We also acknowledge the assistance and cooperation Beth Stone, former CSA Coordinator, provided during our review. Please feel free to contact us should you have any questions.

Sincerely,



Stephanie S. Bacote, CIGA
Program Audit Manager

cc: Scott Reiner, Executive Director
Tim Hall, Patrick County Administrator (Interim)
Tammy Martin, CPMT Fiscal Agent

Attachment



CSA Self-Assessment Validation
Patrick County CSA Program Audit- SAV
Summary of Self-Reported Internal Control Enhancements

Observation	Criteria	Prior Audit Repeat Observation	Quality Improvement Plan Submitted	Quality Improvement Plan Action Date
1. PCCPMT will develop a policy addressing the maintenance of a yearly schedule contain CPMT meetings, FAPT meetings, and joint meetings.	ARMICS ¹	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5/31/2022
2. PCCPMT will convene a subcommittee addressing the review of processes biennially. Patrick County CPMT will identify what processes should be monitored and what performance measures will be reported.	ARMICS ^{1,2,5}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	9/30/2022
3. PCCPMT will develop a policy addressing CQI reporting deadlines specifically. PCCPMT will identify any other reports requiring policy regarding deadlines.	ARMICS ^{1,2,5}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5/31/2022
4. PCCPMT will develop a policy creating an annual survey to assess the perceived conduct of CPMT members by stakeholders.	ARMICS ^{1,3,5}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5/31/2022
5. CPMT members will review the costs vs. the benefit of utilizing technology to support the CSA Coordinator position. CPMT members will contrast with the cost of increasing staffing. CPMT will make a recommendation to the Board of Supervisors regarding how to best address this need.	ARMICS ^{1,3,4}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3/31/2022
6. PCCPMT will convene a subcommittee to address the need for an IT Plan. This committee will make a recommendation for policy and implementation.	ARMICS ^{1,4}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	9/30/2022

Observation	Criteria	Prior Audit Repeat Observation	Quality Improvement Plan Submitted	Quality Improvement Plan Action Date
7. PCCPMT will create a sub-committee to identify risks the CPMT will actively monitor. This committee will create a draft policy to present to CPMT	ARMICS ^{1,4,5}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5/31/2022
8. The CSA Coordinator will report to the CPMT the duties that have not been addressed in the vacancy plan for application to an extended absence plan. Patrick County CPMT will create an extended absence plan that addresses all relevant CSA Coordinator duties.	ARMICS ^{1,2}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	9/30/2022
9. PCCPMT will review the recommendation of rotating the FAPT Co-Chair on the same schedule as the CPMT Chair and assess any other recommendations.	ARMICS ^{1,2}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5/31/2022
10. PCCPMT will convene a meeting of CPMT and community stakeholders to address the long-range community-wide plan.	ARMICS ^{1,3,4}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	11/30/2022
11. PCCPMT will address goals already in place for establishing policy.	ARMICS ¹	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5/31/2022
12. CSA Coordinator will speak with local government regarding placing announcements on the government webpage. CSA Coordinator will begin placing notification on the community board in the administrative building.	ARMICS ^{1,3}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3/31/2022
13. CSA Coordinator will include topics being discussed as part of the public notice. CSA Coordinator will prepare an extra copy of each document for the CPMT meeting.	ARMICS ^{1,3}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3/31/2022
14. CSA Coordinator will address foster care workers and remind them of the requirement (re: foster parent participation).	ARMICS ^{2,3,5}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3/31/2022

Observation	Criteria	Prior Audit Repeat Observation	Quality Improvement Plan Submitted	Quality Improvement Plan Action Date
15. CSA Coordinator will request discharge CANS at the discharge FAPT meeting. CSA Coordinator will request the discharge CANS a second time in writing (paper or electronic) if the discharge CANS is not done within 30 days of discharge. CSA Coordinator will notify Case Manager's supervisor if the discharge CANS is not done within 60 days of discharge.	ARMICS ^{2,3,5}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	3/31/2022
PCCPMT in partnership with the local CSB will create an ICC plan.	ARMICS ^{1,2}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5/31/2022
CSA Coordinator will review and purge the appropriate documents currently held in the CSA Office. CSA Coordinator will complete this annually.	ARMICS ²	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5/31/2022
16. PCCPMT will no longer accept paper CANS assessments.	ARMICS ^{2,3,5}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	5/31/2022

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

- ¹Control Environment
- ²Control Activities:
- ³Information and Communication
- ⁴Risk Assessment
- ⁵Monitoring