



COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.
Executive Director

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

July 9, 2018

Mr. Marc Jaccard, CPMT Chair
Shenandoah County CSA Program
330 E. Leicester Street
Winchester, VA 22601

RE: Shenandoah County Children's Services Act (CSA) Program
Audit Self-Assessment Validation, File No. 23-2018

Dear Mr. Jaccard,

In accordance with the Office of Children's Service's (OCS) Audit Plan for Fiscal Year 2018, the Shenandoah County Community Policy and Management Team (CPMT) has completed and submitted the results of the self-assessment audit of your local CSA Program. An on-site visit was scheduled and conducted by OCS Program Auditors on February 15, 2018 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 Shenandoah County CSA program, our independent validation:

Concur Partially Concur Does Not Concur

with the conclusion reported by the Shenandoah County CPMT that no significant observations of non-compliance and/or internal control weaknesses were identified in the design or operation of the processes or services conducted on behalf of Shenandoah County CSA. The explanation for our assessment results are as follows:

The Shenandoah County CPMT concluded that there were only non-significant compliance and/or internal control weakness observations noted. However, validation procedures of the locally prepared CSA Self-Assessment Workbook identified major deficiencies' indicating non-compliance in the local CSA program. 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 pertaining to the Shenandoah County CSA Program are detailed on pages two (2) through six (6).

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.

SIGNIFICANT NON-COMPLIANCE OBSERVATIONS

- Nine (9) client case files were examined to validate conclusions reported by the Shenandoah County CSA program. The results of that review indicate improvement is needed in the documentation of service planning, funding decisions, and utilization reviews. Exceptions as noted in the table below are deemed significant as they are critical to evidencing of the appropriateness of services and compliance with CSA funding requirements. This observation was also reported in the prior audit of the Shenandoah County CSA Program dated December 12, 2013.

EXCEPTION DESCRIPTION	ERROR RATE
Missing key data elements from one or more of the following forms: Individual Family Services Plan (IFSP) and CSA Parental Agreement. Data elements included: strengths, needs, goals, objectives, strategies, discharge plan, parent signature, and/or CPMT signature.	44% (4 of 9)
Child In Need of Services (CHINS) Eligibility Determination forms were incomplete (missing signatures or criteria not checked).	100% (2 of 2 eligible cases)
Missing Child and Adolescent Needs and Strength (CANS) Assessments (e.g. discharge)	100% (2 of 2 eligible cases)
Missing evidence of funding authorization for IFSP recommendations; not referenced to CPMT applicable minutes.	11% (1 of 9)

Criteria: COV§2.2-5208; CSA Policy Manual Section 3.5, Records Management and 4.1.2 Process for Determining CHINS Eligibility; [CANS Frequency of Administration - Updated 2013](#).

- The Shenandoah County CSA Program was reimbursed \$3,854 (state share) in FY 2017 for expenditures incurred that did not meet compliance requirements of CSA. CPMT's authorization of funding was not evidenced for community-based services provided to one (1) of the nine (9) client case files reviewed. Use of state pool funds under these circumstances constitutes non-compliance with CSA statutory requirements governing access to state pool funds.

SERVICE DESCRIPTION	FY	TOTAL COST**
Mentoring	2017	\$3,500
Counseling	2017	\$1,200
Total		\$4,700
State Share		\$3,854

**Figures based on reports of client payment history and invoices.

Criteria: COV § 2.2-5206

RECOMMENDATIONS

The Shenandoah County CPMT should take appropriate action to ensure that the non-compliance observations are addressed in the immediate future as follows:

- Prior to service planning, the CSA Coordinator and the FAPT should ensure that minimum documentation requirements are met and correspondence is maintained in the client case file or readily accessible in order to substantiate services recommended to CPMT for funding authorization. Periodic case reviews should be performed by someone other than the CSA Coordinator to establish quality control of client records and to ensure compliance with CSA policy and statutory requirements. As a component of the quality control process, the CPMT should consider adopting guidelines pertaining to [CSA Documentation Inventory](#) and [Utilization Review Guidelines](#), which are published on the CSA website.

RECOMMENDATIONS CONTINUED

2. Prior to approving expenditures for payment, the CSA Office should ensure that the proposed expenditure meets the criteria for CSA funding, to include documented authorization by the CPMT.
3. 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.

The Office of Children's Services respectfully requests that you submit a quality improvement plan to address the observations outlined in this report no later than 30 days from receipt of this report. In addition, we ask that you notify this office as quality improvement tasks identified 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 Shenandoah County CPMT and related CSA staff 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 Jessica Wineking, CSA Coordinator during our on-site visit. Ms. Wineking'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,



Stephanie S. Bacote, CIGA
Program Audit Manager

cc: Scott Reiner, Executive Director
Mary T. Price, Shenandoah County Administrator
Carla Taylor, Director
Shenandoah Department of Social Services
Lara O' Connor, CPMT Fiscal Agent
Jessica Wineking, CSA Coordinator