

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

***Tazewell County
Self-Assessment Validation***

Audit Report No. 28-2020

March 15, 2022



Office of Children's Services
Empowering communities to serve youth



COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.
Executive Director

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

March 15, 2022

Jeff Brintle, CPMT Chair
Tazewell County Court Services Unit
140 School Street, Box 7
Tazewell, Virginia 24651

RE: Tazewell County CSA Program Self-Assessment Validation
Report File No. 28-2020

Dear Mr. Brintle:

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year (FY) 2020-2021, the Tazewell County Community Policy and Management Team (CPMT) has completed and submitted the results of the self-assessment audit of the local Children's Service Act (CSA) Program. Based on the review and examination of the self-assessment workbook and supporting documentation provided by the Tazewell County CSA program completed May 13, 2020 and covering the period January 1, 2019 through December 31, 2019, our independent validation of CPMT governance activities:

Concurs Partially Concurs Does Not Concur

with the conclusion reported by the Tazewell 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 on behalf of the Tazewell County CSA Program. The explanations for our assessment results are as follows:

The Tazewell County CPMT concluded that there were no significant compliance and/or internal control weakness observations noted. A summary of non-compliance and/or internal control weaknesses reported by the CPMT are included as 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 OBSERVATION

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. The Code of Virginia (COV) Section [§ 2.2-5206](#); directs the CPMT to “establish quality assurance and accountability procedures for program utilization and funds management.” Exceptions were noted in two (2) out of the five (5) client case-files (40%) reviewed to validate compliance. Table A details the specific non-compliance exceptions and summarizes the total questioned costs of \$1,494.17 (state share).

Table A Client File Review Exception - Fiscal Impact					
Rate	Description/Exception Code				
1 Case	1. Frequency and Validity of Child and Adolescent Needs and Strength (CANS) Assessment - Annual (CSA Policy 3.6.5 Mandatory Uniform Assessment Instrument)				
1 Case	2. Funding authorization by CPMT was not evidenced. COV § 2.2-5206				
Code	Client	Service Description	Period	Total Cost	State Share
1	A	Basic Maintenance	04/01/19 – 05/31/19	\$1,812.01	\$1,367.16
2	B	Family Support Services (waste removal)	March and June 2019	\$144.79	\$127.01
Total					\$1,494.17

RECOMMENDATIONS

1. Adequate documentation should be maintained as justification for CPMT funding decisions. The FAPT and CSA Coordinator should ensure that CANS assessments (annual) and CPMT funding authorization has been obtained and recorded prior payment processing.
2. 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 approved policy 4.7 Response to Audit Findings of whether the identified actions are acceptable or any additional actions that may be required.

COMMENTS

Client Comments Attached. [Attachment B]

INTERNAL CONTROL WEAKNESS

The CPMT has established ongoing key strategic performance goals. However, the documented plan does not incorporate and/or document measurable criteria for evaluating the effectiveness of the local CSA program. In addition, the evaluation of the achievement of the stated goals was not documented as discussed periodically by the CPMT. The CPMT minutes for the audit period did not explicitly indicate any discussions pertaining to the adopted strategic plan goals, objectives, and/or actions steps. The ability and likelihood of the CPMT to adequately monitor and provide oversight for the local CSA program is an essential component of the organizational governance. The absence of a formal planning, coordination and program evaluation to ensure that the goals and objectives of the program are met ultimately impact the CPMT's efforts to better serve the needs of the youth and families in the community and to maximize the use of state and community resources.

RECOMMENDATIONS

The CPMT should incorporate specific metrics that provide a framework for monitoring and evaluating the achievement of established strategic objectives. The recorded minutes of the CPMT meeting should reflect a summary of CPMT's discussions and actions to be taken, if any. A copy of reports reviewed should be retained with the minutes.

CLIENT COMMENTS

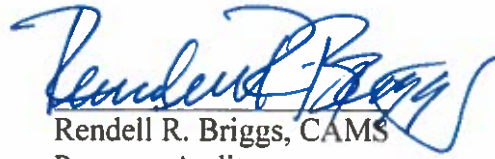
Client Comments Attached. [Attachment B]

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 thirty (30) days from receipt of this report. In addition, we respectfully ask that you notify this office as quality improvement 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.

Jeff Brintle, CPMT Chair
Tazewell County CSA Program Self-Assessment Validation
March 15, 2022
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We would like to thank the Tazewell County CPMT and CSA staff and partners 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 Shanun Smith, CSA Coordinator, and CSA staff during our review. Ms. Smith'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,

A handwritten signature in blue ink, appearing to read "Rendell R. Briggs".

Rendell R. Briggs, CAMS
Program Auditor

A handwritten signature in blue ink, appearing to read "Stephanie S. Bacote".

Stephanie S. Bacote, CIGA
Program Audit Manager

cc: Scott Reiner, Executive Director
C. Eric Young, Tazewell County Administrator
Arlene Matney, CPMT Fiscal Agent
Shanun Smith, CSA Coordinator



CSA Self-Assessment Validation
Tazewell County CSA Program Audit- SAV
Summary of Self-Reported Non-Compliance and/or (Non-significant) Internal Control Weakness

Observations	Criteria	Prior Audit Repeat Observation	Quality Improvement Plan Submitted	Quality Improvement Plan Action Date/ Status
1. CPMT shall maintain documentation of local CSA staff participation in CSA related training sessions, orientation, planning session, and other meetings.	ARMICS ^{1,3,4}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	01/30/22 Completed
2. CPMT shall periodically test contingency and disaster recovery plans to ensure they are current, operational, and effective and fiscal procedures can be resumed within a reasonable timeframe following a service disruption.	ARMICS ^{2,4}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	01/30/22 Completed
3. CPMT shall perform and document an annual risk assessment of the local CSA program.	ARMICS ^{2,3}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	10/31/21 Completed
4. CPMT shall begin using OCS Continuous Quality Improvement Tool no less than quarterly.	ARMICS ^{2,3}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	10/25/21 Completed
5. CPMT shall perform and document an annual Internal Control assessment of the local CSA program.	ARMICS ^{2,3}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	10/31/21 Completed
6. At least one copy of the proposed agenda and all agenda packets and, unless exempt, all materials furnished to members of a public body for a meeting shall be made available for public inspection at the same time such documents are furnished to the members of the public body.	ARMICS ⁴	<input type="checkbox"/>	<input checked="" type="checkbox"/>	10/29/21 Completed

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

- ¹Control Activities: Competence, Documentation,
- ²Control Environment: Governance, Policies and Procedures
- ³Monitoring: Program Evaluation
- ⁴Communication

**ATTACHMENT B
CLIENT COMMENT**

**Amy M. Floriano
Director**

**Jeffrey T. Brintle
Director
29th District CSU**

**Tazewell County
District Office
140 School Street, Box 7
Tazewell, VA 24651
Telephone: 276-385-1255
Fax: 276-988-6418**



**COMMONWEALTH of VIRGINIA
Department of Juvenile Justice
Twenty-Ninth District Court Service Unit**

**Buchanan County
PO Box 601
1012 Walnut Street
Grundy, VA 24614
Telephone: 276-935-5830**

**Dickenson County
PO Box 386
119 Courthouse Lane
Clintwood, VA 24228
Telephone: 276-926-1625**

**Russell County
PO Box 327
53 East Main Street
Lebanon, VA 24266
Telephone: 276-889-8058**

March 11, 2022

Tazewell County CSA
PO Box 149
258 Chamber Drive
Tazewell, VA 24651

Mr. Rendell Briggs, Program Auditor
Office of Children's Services
1604 Santa Rosa Road, Ste. 137
Richmond, VA 23229

Re: Final Audit Report No. 28-2020

Dear Mr. Briggs:

In formal response to the exit interview conducted with the Tazewell County's Community Policy and Management Team (CPMT), Family Assessment and Planning Team (FAPT), and the Children's Services Act (CSA) coordinator pertaining to the recent Office of Children's Services (OCS) audit of the Tazewell County CSA program, the following comments are offered. First, we, the Tazewell County CPMT, would like to thank OCS and the auditors involved for their oversight, objectivity, and assistance throughout this audit process. We concur with the overall findings of the audit.

Since the year of 2019 for this current audit, procedures have been put into place to make sure policy and procedures are met to further establish quality assurance for the Local CSA program and funds management. Tazewell County CPMT continues to review policy and procedure to improve the Local CSA Program. Tazewell County CPMT cannot disagree with the above finding and will submit a quality improvement plan within the period requested.

Tazewell County CPMT since the Audited year of 2019 has made progress in better documenting and incorporating measurable criteria for the evaluation of the local CSA program. The recommendation has already been adopted and put into place several years ago. The CPMT will begin using the CQI tool provided by OCS and other tools to further help the locality document and see measurable criteria in all areas of the local CSA program. Tazewell County CPMT will submit a quality improvement plan within the time frame requested.

As to the discussion points and recommendations during the exit interview, the Tazewell County CSA and CPMT will immediately begin addressing the area's outlined in the audit.

It is our intention to utilize this audit process and recommendations made as a result from the findings to improve our policies, procedures, and processes by which we serve the local community. We thank you for the opportunity to articulate a response to the recommendation made and hope to implement the appropriate remedies.

Respectfully,



Jeffrey T. Brintle
Tazewell County CPMT Chairperson

CC: Margo Trigg, CSA Coordinator
David Taylor, DSS Director
Robbie Davis, FAPT Chairperson
Shanun Smith, DSS
Eric Young, County Administrator

Attachment: 2

JB/nd