

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

City of Williamsburg

Audit Report No. 011-2024

June 5, 2024



Office of Children's Services

Empowering communities to serve youth

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EXECUTIVE SUMMARY


The Office of Children's Services has completed an audit of the City of Williamsburg Children's Services Act (CSA) program. The City of Williamsburg CSA program provided services and funding to ten (10) youth and families in fiscal year FY 2023. The audit included reviewing and evaluating management oversight, operational, and fiscal practices. Based upon established statewide CSA outcome measures reported for FY 2023, significant achievements for the City of Williamsburg CSA program were as follows:

- Seventy-five percent (75%) of youth in foster care are in a family-based foster care setting, two percent (2%) above the statewide average.
- Fifty-eight (58 %) of youth and families receiving funded service through CSA saw an increase in CANS strengths over time from the initial Child and Adolescent Needs Strength (CANS) in FY19 assessment to the most recent re-assessment indicating interventions are having a desired impact, exceeding the statewide average by 3.3%.

However, additional opportunities exist to improve quality in other CSA Program areas. Our audit concluded deficiencies in compliance and internal controls affect the reliability and integrity of data collected and used to assess program performance outcomes and accountability. The following significant issues were identified:

- CANS assessments were not always managed in accordance with established CSA Policy 3.6.6.B. Mandatory Uniform Assessment Instrument regarding the use of the CANVaS 2.0 Online Data System and the validity of assessments. CANS assessments were not always marked final (i.e., "closed) timely to be deemed valid for four (4) of the nine (9) (44%) client case records examined.
- The expenditure category and/or service name descriptions were recorded incorrectly in the CSA Local Expenditure Data and Reimbursement System (LEDRS). At least one exception was observed in 44% of client payment transaction histories.

The Office of Children's Services appreciates the cooperation and assistance provided on behalf of the CPMT and other CSA staff. The body of the full report includes formal responses from the CPMT to the reported audit observations.


Rendell R. Briggs, CAMS
Program Auditor


Stephanie S. Bacote, OIGA
Program Audit Manager

INTRODUCTION

The Office of Children's Services has completed a financial/compliance audit of the City of Williamsburg Children's Services Act program. The audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing (Standards). The standards require planning and performance of the audit pursuant to stated audit objectives to provide a reasonable basis for audit observations, recommendations, and conclusions. The audit was completed on June 5, 2024, and covered December 1, 2022 through November 31, 2023.

The objectives of the audit were to:

- Determine whether adequate internal controls have been established and implemented over CSA expenditures.
- Determine the adequacy of training and technical assistance by assessing local government CSA staff knowledge and proficiency in implementing local CSA programs.
- Assess whether operations have maintained high standards for sound fiscal accountability and ensured responsible use of taxpayer funds by evaluating fiscal activities of the local CSA program.
- Assess the level of coordination among local government CSA stakeholders and efforts to improve CSA performance by evaluating the local CSA program's operational and utilization review practices.
- Assess the implementation of quality improvements addressing prior audit observations reported by OCS in the final report dated August 12, 2019.

The scope of our audit included all youth and their families who received CSA-funded services during the audit period. Audit procedures included reviews of relevant laws, policies, procedures, and regulations; interviews with various CSA stakeholders; tests and examination of records; and other necessary audit procedures to meet the audit objectives.

BACKGROUND

The City of Williamsburg was established in 1699 as an independent city in Virginia located on the Virginia Peninsula. According to the U.S. Census Bureau, State and County Quick Facts, as of July 1, 2022, the population estimate is 15,999. The median household income from 2018-2022 was \$66,815.00.

The Children's Services Act (CSA) is a law enacted in 1993 that establishes a single state pool of funds to purchase services for youth and their families. The state funds, combined with local community funds, are managed by local interagency teams, referred to as the Community Policy and Management Team (CPMT), which plans and oversees services to youth. The City of Williamsburg CPMT has established a Family Assessment and Planning Team (FAPT) responsible for recommending appropriate services to eligible children and families. The CPMT is supported administratively by a CSA Coordinator. Expenditure demographics for fiscal years 2020 to 2023 are depicted below.

Source: CSA Data and Outcomes Dashboard
(Web link: [Data and Outcomes Dashboard \(COI\)](#))

At-A-Glance

	2020	2021	2022	2023
Distinct Child Count	13	12	8	10
Net Expenditures	\$0.2M	\$0.3M	\$0.3M	\$0.6M
Local Net Match	\$0.1M	\$0.1M	\$0.1M	\$0.2M
Average Expenditure	\$14,010	\$25,854	\$42,239	\$60,353
Base Match Rate	0.4553	0.4553	0.4553	0.4553
Effective Match Rate	0.4677	0.4620	0.4433	0.4112

COI dashboard data consist of information submitted by individual Virginia localities for youth receiving CSA-funded services in the reporting period.

OBSERVATIONS AND RECOMMENDATIONS

DATA INTEGRITY

Observation #1:

Criteria:

Compliance and Internal Control

The expenditure category and/or service name descriptions were recorded incorrectly in the CSA Local Expenditure Data and Reimbursement System (LEDRS). This detail is included in reports that support continuous quality improvement monitoring efforts dependent upon complete, accurate, and reliable data. The fiscal transactions of nine clients were reviewed to validate compliance and effectiveness of established internal controls. At least one exception was observed in 44% of client payment transaction histories. Table A below depicts the observed exceptions.

Table A Client File Review Exceptions COV <u>2.2-5206</u> and CSA Policy 4.5 Fiscal Procedures					
# of Cases	Exception Code / Description				
1	A. Financial Reporting Error: Expenditure Category/Incorrect match rate, resulting in overpayment of the local share.				
4	B. Financial Reporting Error: Service Name Descriptions				
Client	Code	Incorrect Expenditure Category or Service Name Code	Correct Expenditure Category or Service Name Code	Period	Fiscal Impact
1	A	2E Family Foster Care	2F Community-Based Services	7/2022 ^{Note1}	\$887.04 (Local Share Overpayment)
	B	Case Support	Clothing	4/2023	\$0
2	B	Case Support	TFC Case Management	11/2022 – 6/2023	\$0
3	B	Case Support	TFC Case Management	11/2022 – 6/2023	\$0
4	B	Crisis Stabilization	Family Support Services	10/2022 ^{Note1}	\$0
Note1: Services funded were paid in December 2022, during the review period.					

Recommendation:

The CSA Office and fiscal staff should periodically review completed financial reports to ensure transactions are recorded in the appropriate expenditure categories and utilize the correct service name descriptions. Identified discrepancies should be immediately corrected.

Client Comment:

“The agency is developing additional processes to ensure the accuracy of coding service name descriptions.”

Observation #2:

Criteria:

Compliance and Internal Control

Child and Adolescent Needs and Strength (CANS) assessments were not always managed in accordance with established CSA Policy 3.6.6.B. Mandatory Uniform Assessment Instrument regarding the use of the CANVaS 2.0 Online Data System and the validity of assessments. Per policy, "all users requesting access shall agree to the terms of the User Agreement required to access the CANVaS 2.0 site." The agreement addresses access, security and confidentiality, and closure (completion) of assessments within a specified timeframe. The CANVaS 2.0 Individual Confidentiality and User Agreement states: "In signing this agreement, the User acknowledges and agrees with the following: I will close CANS assessments when completed and not allow an assessment to remain open past the sixty-day mark." While CANS assessments were documented in CANVaS 2.0, the assessments were not closed/completed within 60 days of the assessment date for four (4) of the nine (9) (44%) client case records examined.

Table B – Validity of CANS Assessments CSA Policy Manual Section 3.6.5				
Client	# of Occurrences	Longest Delay		
		Started	Closed	Duration
1	4	August 2022	May 2023	245 Days
2	3	July 2023	November 2023	103 Days
3	3	July 2023	November 2023	99 Days
5	1	August 2023	November 2023	69 Days

Recommendation:

During service planning and/or utilization review, the FAPT and CSA Office should ensure that CANS assessments are completed following CSA policies and CANVaS 2.0 user agreements. Exception reports should be documented and shared with CPMT periodically to foster all stakeholders' accountability and ensure established internal controls are consistently working as intended.

Client Comment:

"The Williamsburg CPMT recognizes the delay in closing CANS assessments in CANVAS during a time of staff turnover and new case manager training. Since January 2024, all CANS assessments were closed out in CANVAS in a timely manner."

CONCLUSION

Our audit concluded there were deficiencies in compliance and internal controls over the City of Williamsburg CSA program. Conditions were identified pertaining to operating and fiscal practices of the locally administered program that could adversely affect the effective and efficient use of resources and compliance with statutory requirements. An exit conference was conducted on June 5, 2024 to present the audit results to the City of Williamsburg CPMT. Persons in attendance representing the City of Williamsburg CPMT were as follows:

Wendy Evans, CPMT Chair, Williamsburg Department of Social Services Representative
Lori Heflin, CSA Coordinator
Barbara Dameron, CPMT Fiscal Agent

Rendell R. Briggs, Program Auditor, represented the Office of Children's Services.

We thank the Williamsburg Community Policy and Management Team and CSA staff for cooperating and assisting with this audit.

REPORT DISTRIBUTION

**Scott Reiner, Executive Director
Office of Children's Services**

Andrew Trivette, Williamsburg City Manager

Wendy Evans, CPMT Chair

Barbara Dameron, CPMT Fiscal Agent

Lori Heflin, CSA Coordinator