

***COMPREHENSIVE SERVICES ACT  
PROGRAM AUDIT***

***Carroll County***

***Audit Report No. 03-2014***

***April 30, 2014***



**Office of  
Comprehensive  
Services**

Empowering communities to serve youth

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## EXECUTIVE SUMMARY

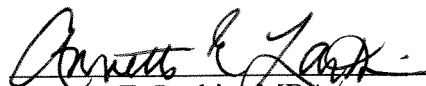
The Office of Comprehensive Services has completed an audit of the Carroll County Comprehensive Services Act for At Risk Youth and Families program. Our audit concluded that there were material weaknesses<sup>1</sup> in internal controls, particularly in reference to governance and accountability of the \$1.61 million of allocated (state and local) funding for fiscal year 2013 and \$1.07 million for fiscal year 2014. Conditions were identified that could adversely impact the effective and efficient use of resources, as well as non-compliance with statutory requirements. The following significant issues were identified:

- Fiscal practices and procedures adopted by the CPMT need strengthening to increase the operational and fiscal effectiveness. CSA pool funds were used for a Medicaid eligible service (TFC Case Management) that had been repeatedly denied. The service provider renamed the service description as “Administrative Fees” after being made aware by Carroll County that use of CSA funds for that service was not allowable. Carroll County processed the revised and future invoices for payment. Regardless of the service name description and absent documented justification for continuation of a service that was denied because the client referred did not meet the established needs criteria, this practice undermines the intent to provide appropriate services based upon the client’s assessed level of need.
- The Carroll County CPMT adopted a formal long range plan on February 12, 2014. However, the plans’ evaluation criteria were more explicit pertaining fiscal activities than program outcomes and did not indicate target dates and assignment of responsibility for completion of identified objectives and/or strategies. The quality and effectiveness of formal planning, coordination, and program evaluation may affect the integrity of the CPMT’s governance activities, maximizing the use of state and community resources, and ultimately local efforts to better serve the needs of youth and families in the community.
- Adequate measures were not always taken to ensure data reliability and integrity of information. A significant number of individual CANS assessments have remained open more than one year. For the duration that an assessment remains open, the data elements can be modified indefinitely.

The Office of Comprehensive Services appreciates the cooperation and assistance provided on behalf of the Carroll County CPMT and other CSA staff. Formal responses from the Carroll County to the reported audit observations are included in the body of the full report.



Stephanie S. Bacote, CIGA  
Program Auditor



Annette E. Larkin, MBA  
Program Auditor

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<sup>1</sup> Material weaknesses in internal controls is defined by Statement of Auditing Standards No. 117 issued by the American Institute of Certified Public Accountants as “a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.” The CSA Program audit is not an audit of financial statements, therefore; an opinion on management assertions presented in the locality Comprehensive Annual Financial Report is not being rendered.

## INTRODUCTION

The Office Comprehensive Services has completed a financial/compliance audit of the Carroll County Comprehensive Services Act for At-Risk Youth and Families program. The audit was conducted in accordance with generally accepted government auditing standards. The standards require planning and performance of the audit pursuant to stated audit objectives in order to provide a reasonable basis for audit observations, recommendations, and conclusions. The audit was completed on April 28, 2014 and covered the period February 1, 2013 through January 31, 2014.

The objectives of the audit were to:

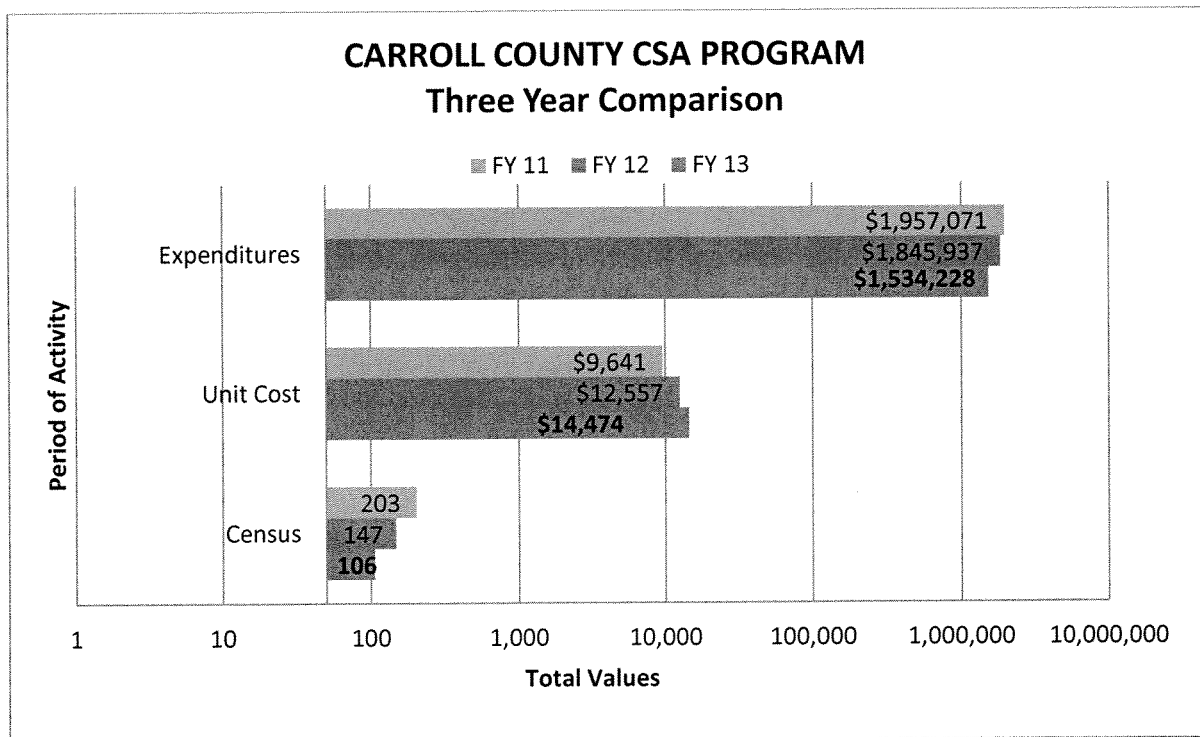
- To determine whether adequate internal controls have been established and implemented over CSA expenditures.
- To determine the adequacy of training and technical assistance by assessing local government CSA staff knowledge and proficiency in implementing local CSA programs.
- To assess whether operations have maintained high standards for sound fiscal accountability and ensured responsible use of taxpayer funds by evaluating fiscal activities of local CSA programs.
- To assess the level of coordination among local government CSA stakeholders and efforts to improve CSA performance by evaluating local CSA program's operational and utilization review practices.

The scope of our audit included all youth and their families who received CSA funded services during fiscal years 2013 - 2014. Audit procedures performed included reviews of relevant laws, policies, procedure, and regulations; interviews with various CSA stakeholders; flowcharts of operational and fiscal processes; various tests and examination of records; and other audit procedures deemed necessary to meet the audit objectives.

## BACKGROUND

The Comprehensive Services Act for At-Risk Youth and Families (CSA) is a law enacted in 1993 that establishes a single state pool of funds to purchase services for at-risk youth and their families. Of the approximate \$278 million appropriated by the Virginia General Assembly and local governments to fund CSA, the initial allocation (state and local funds) for Carroll County in fiscal year 2013 was \$998,935. Actual net expenditures for this period totaled \$1,534,228, which represents a 53% increase above the initial fiscal year 2013 funding allocations. Supplemental funding allocations totaling \$614,547 were requested and granted to cover the increase in expenditures for “sum sufficient” services provided to eligible at-risk youth and families.

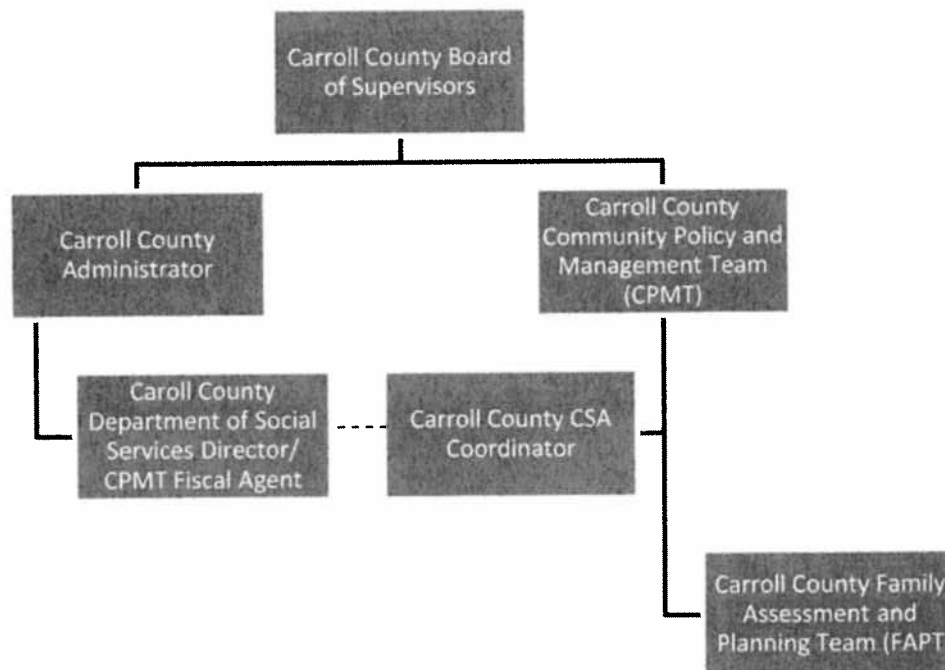
Carroll County is located in Virginia’s southwestern corridor. According to published estimates by the Weldon Cooper Center for Public Service-University of Virginia, Carroll County has a population of 29,462 as of July 1, 2013. Based on reported expenditures for fiscal year 2013, the estimated average per capita cost of CSA in the Carroll County is \$52. An analysis of Carroll County CSA expenditures and population indicated expenditures and the number of clients served are trending downward. However, the unit cost has increased 50% from 2011 to 2013, a possible indicator of the increasing cost of services and/or that the program is serving youth with greater needs. The chart below depicts a comparison for fiscal years 2011 through 2013.



Source: CSA Website, Statewide Statistics ([http://www.csa.virginia.gov/publicstats/csa\\_pool.cfm](http://www.csa.virginia.gov/publicstats/csa_pool.cfm))

The state funds, combined with local community funds, are managed by local interagency teams, referred to as “Community Policy and Management Teams” (CPMT) who plan and oversee services to youth. The Carroll County CPMT is supported in this initiative by the “Family Assessment and Planning Team” (FAPT) responsible for recommending appropriate services. Administrative support to the CPMT and FAPT is provided by a full-time CSA Coordinator. The local management structure for Carroll County is as follows:

**CARROLL COUNTY  
COMPREHENSIVE SERVICES ACT PROGRAM  
ORGANIZATIONAL CHART  
*February 18, 2014***



## OBSERVATIONS AND RECOMMENDATIONS

### A) FISCAL ACTIVITIES

Observation 1: Carroll County CSA Program expended CSA pool funds for a Medicaid eligible service (TFC Case Management) that was repeatedly denied authorization. The clients referred must meet the established level of need criteria in order to access Medicaid funding for that service. The vendor was advised that funding for the denied service was not available using CSA Pool Funds because the Medicaid denial suggested that the service level was not appropriate based on the client's level of need. The vendor subsequently revised the service description line on prior and future invoices as "Administrative Fee", while billing the exact same rate charged for TFC Case Management.

"Administrative fees" totaling \$2,818.72 (State Share \$1,998.48/ Local Share \$820.24) were paid using CSA pool funds. CSA Statutory language prohibits the use of CSA pool funds for "any service that can be funded through Medicaid for Medicaid-eligible children and youth except when Medicaid-funded services are unavailable or inappropriate for meeting the needs of a child." Regardless of the service name description and absent documented justification for continuation of a service that was denied for not meeting the established needs criteria, this practice also undermines the intent to provide appropriate services based upon the client's assessed level of need.

Criteria: 2011 Appropriations Act, Chapter 890, Item 274 § E.  
Department of Accounts (DOA) Agency Risk Management and Internal Control Standards (ARMICS), Control Activities

Recommendation: The CPMT should periodically review purchases using CSA funds to ensure that the level of services are appropriate in accordance with the client's assessed level of needs, or document the justification for continuing the service once it has been determined that service levels provided may not be appropriate.

The CPMT should coordinate with the vendor to resolve issues regarding the renaming of the service, including but not limited to: (1) developing a "step-down" plan for a lesser level of need, (2) negotiating the scope of services and applicable rates to differentiate future services provided (i.e. Administrative Fee) from TFC Case Management, and/or (3) the provider supplies improved documentation to Magellan (the managed care

coordinator for the Medicaid program) to justify the service and reverse the denial.

The CPMT should submit a quality improvement plan, for review by the OCS Finance Office, to address whether the state share funds (\$1,998.48) for the disallowed expense will be restored. 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.

Client Comment:

“The CSA Coordinator continued to fund case management expenses for a child that had been denied Medicaid approval for the service due to the information given by a previous CPMT member. The CSA Coordinator had been told that Case Management could be funded if Medicaid denied it if verification of the Medicaid denial was provided and the FAPT believed the service was needed. CSA Coordinator takes full responsibility for going on the word of the CPMT member instead of following up w/policy. The CSA Coordinator found out that case management could not be funded during a training offered by OCS staff; at this time funding was stopped. OCS staff had reported that a negotiated service with the TFC could be funded as long as it did not meet the definition of Medicaid Case Management.”

“The CSA Coordinator/Service Supervisor was under the impression the conversation with the TFC resulted in the agency changing their service to provide an allowable CSA funded service for this child and therefore began to fund the service again. Another meeting with the TFC agency is being scheduled in order to either have an approved service provided, terminate the service or to have the child moved from the placement.”

“Medicaid denied services due to the child being too young for a diagnosis. The Foster Care Worker continued to try to get assistance w/Medicaid in order for an EPSDT Medicaid approval however no one from Medicaid would ever respond to the emails/phone calls. The OCS technician had also agreed to help w/this, however she left OCS and Medicaid has still not contacted anyone from this agency to assist with this type of Medicaid.”

Observation 2:

Sufficient measures have not been taken to ensure compliance with local parental co-pay policies and procedures, as well as, accurate reporting of parental co-pay collections. An evaluation of Carroll County CSA parent co-pay policies, procedures and practices noted:



- While parent co-pay assessments have been completed, the actual amounts collected were not included in the CSA pool fund reimbursement reports. CSA refund/adjustment reports indicate that there have been no parent co-pay collections since FY 2009.
- The total amount collected could not be readily and easily determined because payments were collected by the service provider/vendor. Providers were not required to report actual collections to the CPMT.
- The parent co-pay was not always assessed in accordance w/sliding fee scale established by the Carroll County CPMT. Based on information provided by the parents, the sliding fee scale assessed a parental contribution in the amount of \$300. The local co-pay policy establishes a monthly frequency for payments. For the client case reviewed, the youth received services for four months. There was no evidence provided of the collection of the parental contributions totaling \$1200 and no evidence of a waiver of the co-pay fee having been granted by CPMT. Further, the amount invoiced by and paid to the vendor was not reduced by the amount of the co-pay assessed.

Under current conditions, the opportunity lost for collection of additional funds could impact the local program's ability to increase funding availability for services required to meet the needs of the community. The local program is also subject to increased risk for non-compliance with financial reporting requirements, and inaccuracies in financial reporting lessen the reliability and integrity of the program's fiscal accountability.

Criteria:

COV § 2.2-5206 (3)

COV § 2.2-5208 (6)

2011 Appropriations Act, Chapter 890, Item 274 § F.

DOA ARMICS, Control Environment and Control Activities

Recommendation:

The CSA Coordinator should report assessed co-pay amounts to the CPMT. Any CPMT approval to waive the assessed amount should be documented. Lastly, the CPMT should develop and implement procedures to ensure that parent co-pay collections are accurately reported on CSA Pool Fund Expenditure reports.

Client Comment:

"The parental copayment was assessed on the 09-12-2013 IFSP, however the CSA Coordinator made an error in the calculation. The CSA Coordinator made the calculation of \$1200.00 per month income which would not have required a parental co-payment. The correct calculation

should have been \$2400.00 which would have required a \$260.00 per month copayment. The co-pay was not re-addressed on the 12-05-13 IFSP as a verbal statement of “no change” to the income was accepted. The case is currently closed to CSA services. This information has been given to the CPMT.”

“The CSA Coordinator will be requesting a new co-pay policy to disallow the current co-pay scale as it is not conducive to what families in this area can afford. The CSA Coordinator would like to see an approval of one co-pay policy for community based services and one for residential services. This will be addressed at the 05/2014 FAPT/CPMT meetings.”

Auditor Comment: The difference in the calculation by the Auditor and the CSA Coordinator were due to the conversion of income frequency (weekly, monthly, semi-monthly, etc.). The co-pay policy conversion table adjusts weekly pay to monthly income based on 4.33 weeks. Since the family’s pay frequency was not explicitly documented, this was the evaluation criteria used by the auditor. The CSA Coordinator’s calculation was based on 4 weeks.

Observation 3: A formal process has not been established to document a complete reconciliation of CSA reported fund balance and the locality’s reported general ledger account fund balance. The current reconciliation performed monthly is limited to CSA expenditures. A reconciliation of fund allocations/supplements, expenditures, reimbursements, Medicaid adjustments, and cash balances was not encompassed in the existing practice. Complete fund balance reconciliation further enhances the reliability of information pertaining to the availability of pool funds and the financial position of the CSA program that is used for management decision making.

Criteria: CSA Policy Manual Section 4.5.8 Fund Audit and Toolkit  
DOA ARMICS, Control Activities.

Recommendation: The CPMT should ensure that a process is established for fully reconciling the CSA fund balances, to include pool fund allocations/supplements, expenditures, reimbursements, Medicaid adjustments, and cash (where applicable) with local government general ledger accounts.

Client Comment: “Using the template/worksheet provided by Ms. Bacote, reconciliations have been completed for February and March and will be completed monthly in the future.”

“The Treasurer’s Office has been contacted and is providing EDI Remittance Detail when CSA reimbursements have been received. This is Being reconciled with CSA Poll Payments-Detail Report which shows the expenditures less the Locality Medicaid Match. The CSA Detailed Payment report is available to the public on the CSA website.”

“Reconciliations are being made with the CSA Pool Reimbursement Report, the CSA Payment Report, the Treasurer’s Reports, and our Thomas Brothers System.”

“A ‘Fund Balance’ is not provided by the Treasurer’s Office. The expenditures, state reimbursements, and foster care reimbursements are each in separate transaction accounts in the Treasurer’s Office. Also, transactions for July, August, and September are not separated by Fiscal Year in the Treasurer’s Office as in our Thomas Brothers System. This is done manually from the Treasurer’s Office reports that are provided.”

## **B) CPMT GOVERNANCE**

### **Observation 4:**

The Carroll County CPMT had not documented a formal plan to substantiate coordination of long-range planning, to include a formal risk assessment of the current strengths and needs of the existing system, measurable objectives and strategies, etc. as of January 31, 2014. A plan was formally adopted on February 12, 2014. Based on the review of the adopted plan, the following opportunities for improvements were noted:

- The adopted plans’ evaluation criteria are more explicit pertaining fiscal activities than program outcomes. The plan should reflect a balanced approach for evaluating and monitoring fiscal and program activities.
- The adopted plan also does not indicate target dates and assignment of responsibility for completion of identified objectives and/or strategies.
- The 2014 Critical Gap Survey was used in the assessment of risk. However, there was no documentation to support prioritization of the risk identified and/or the CPMT’s response to mitigate those risks.

The ability and likelihood of the CPMT to adequately monitor and provide oversight of the local CSA program is an essential component of organizational governance. The quality and effectiveness of formal planning, coordination, and program evaluation to ensure that the goals

and objectives of the program are met may affect the integrity of the CPMT's governance activities, maximizing the use of state and community resources, and ultimately local efforts to better serve the needs of youth and families in the community.

Criteria: COV Section § 2.2-5206, Item 4, 6, 9, and 13  
CSA Manual 3.1.5 Duties and Responsibilities; Toolkit Coordinated Long Range Planning  
DOA ARMICS, Control Environment, Risk Assessment, and Control Activities

Recommendation: The Carroll County CPMT should develop measurable criteria to be used for evaluations of program effectiveness that are tied to program outcomes that are not solely based on fiscal impact. Criteria established should align with the goals, objectives, and strategies adopted in the long-range plan that should also include target dates to assess timely accomplishment. Lastly, the CPMT should formally document the assessment of risk for the local CSA program and strategies to mitigate and/or eliminate those risk identified.

Client Comment: "CSA Coordinator completed a draft for establishing the coordination of long range planning including a formal risk assessment of current strengths and needs of the current system and measurable objectives and strategies. This information was submitted to the CPMT on 03-17-14 and was approved. CPMT will meet again on 04-22-14 to further discuss this information. This information will be submitted to OCS for the corrective action plan"

Observation 5: Policies and procedures adopted by the Carroll County CPMT in July 2012 and revised in December 2013 were not always consistent with CSA statutes and/or policies adopted by the State Executive Council. Specific concerns are itemized below:

- Parental co-pay policies permits vendor collection of parent co-pays directly from the families. Privity of contract does not exist between parents and private providers, because the contractual agreement is established between the vendor and the CPMT. Therefore, the providers cannot make claim against the parents for failure to pay the co-payments. Additionally, CSA policies require localities to report the amount of parental copayments collected in the provision of services to the OCS in their request for reimbursement. Localities that assign the collection of parental copayments to the providers may not be able to fulfill this requirement, making it impossible for OCS to

track the locality's compliance with the statutory requirements governing parental ability to contribute financially to the cost of services provided.

- The CPMT has not established a formal process for collecting and maintaining data on students receiving congregate or private day education services.
- The local CSA policy and procedure manual does not explicitly reference that the referral of emergency placements should be presented to FAPT or an approved collaborative multidisciplinary team process within 14 days of admission.
- The local CSA policy grants the Social Work Supervisor funding approval "not to exceed \$500 per youth for foster care youth... expenses should be mandated and a one-time only expense". However, the blanket authorization given does not clarify that non-foster care maintenance services (i.e. clinical assessments) must be referred to FAPT or an approved collaborative multidisciplinary team process.

As a result of these circumstances, compliance requirements of CSA are not being fully met. Further, there is increased risk that existing practices are not always consistently applied.

Criteria:

COV § 2.2-5206 (3)  
COV § 2.2-5209, Paragraphs 1 and 2  
2011 Appropriations Act, Chapter 890, Item 274 § F.  
DOE/OCS Joint Memo, Reporting of Student Testing Identifier to CPMT for IEP Placements in Private Programs  
DOA ARMICS, Control Environment, Assignment of Authority and Responsibility

Recommendation:

The CPMT should implement a process for managing procedure reviews to ensure policies and procedures are developed and documented in accordance with CSA requirements, ensuring that policies and procedures adopted fully support compliance with CSA statutory requirements and the policies and procedures established by the State Executive Council.

Client Comment:

"CSA Coordinator will work with the CCPS Social Worker in obtaining the STI #'s. The CSA Coordinator will maintain a list of students who receive CSA funding. The listing will obtain the appropriate information. The local CSA Policy has been changed to include the procedures for obtaining/maintaining this information." Section 6 – B #10

“The local CSA policy manual has been updated to include all emergency service placements will be presented to FAPT w/in the 14 day time period.” Section 2 – D/Section 5 – F

“The local CSA policy manual has been updated to include the social work supervisor will have the authority to approve foster care maintenance services only and those services will not exceed \$500, all other services will be referred to FAPT for approval.” Section 2 - D

“The local CSA policy manual has been updated to allow parental copayment be made directly to the fiscal agent. Parental copayment will be collected by the fiscal officer and reported to the CSA Coordinator for record keeping/documentation purposes. The copayment will be receipted by the fiscal officer and funds will be allocated to the CSA budget line.” Section 2 – G

“CPMT will meet on 04-22-14 in order to discuss the implementation of a new parental co-pay scale. When/if this information is changed the information will be added to the local CSA policy manual.”

“A copy of the updated local CSA Policy Manual will be provided for the Corrective Action Plan.”

Observation 6: Statement of Economic Interest forms (SOEI) were acknowledged as completed timely by applicable CPMT and FAPT members. The current practice regarding those forms permits the applicable members to attest via written statement that SOEI forms are secured on file. However, the private provider and parent representatives retain the documents in their personal files. There are no assurances that the forms were actually completed. Also, there is no actual independent verification that the forms have been filed with County Clerk’s office for the public officials. SOEI forms are considered official public records, which should not be entrusted for records retention by private citizens and/or organizations.

Criteria: COV Sections § 2.2-3100; § 2.2-3101; § 2.2-3117; § 2.2-5205; COV § 2.2-5207

Recommendation: The Carroll County CPMT should review its policies, procedures, and practices for records retention of official public documents and revise as necessary to ensure consistency with state and local requirements.

Client Comment:

“CSA Coordinator has contacted members that are required to complete a SOEI either for CSA purposed or for other organizations for which it is required and will document as to where their information is housed. For private providers/parent representatives, the information will be sent to the CSA Coordinator and kept on file in the CSA Office. CSA Coordinator updated the local CSA policy manual to include this information.” Local policy manual Section 4 – A/Section 5 -A

“A copy of the updated local CSA Policy Manual will be provided for the Corrective Action Plan.”

Observation 7:

Opportunities exist to improve communication of the philosophy, ethics, goals, objectives, policies, procedures adopted and performance outcomes achieved by the Carroll County CSA Program. There was little indication of how this information is communicated beyond the CPMT. Exceptions were noted with regard to the effectiveness of the dissemination of information regarding program activities as follows:

- A formal education program to orient new and existing local CSA stakeholders (government agencies, families, providers, community) has not been established to ensure that they are afforded awareness of the responsibilities of CPMT, State requirements, local CSA policies and procedures, and performance outcomes of the program.
- The local website contains references to CSA. However, the existing webpage does not provide specifics related to Carroll County program (i.e. CPMT meeting schedule, publication of CPMT minutes, contact info for CSA Coordinator).

The broader dissemination of information to all CSA stakeholders promotes consistency in awareness and understanding regarding accessibility to services, and also demonstrates high standards for sound fiscal accountability and responsible use of taxpayer funds.

Criteria:

COC Section § 2.2-5200 Intent and purpose; definitions, Items A.4 to A.6  
COV Section § 2.2-5206. Community policy and management teams; powers and duties.

DOA ARMICS, Control Environment: (1) Workforce Competence and Human Resources Development and (2) Oversight by the Agency’s Governing Board

Recommendation:

The CPMT should implement a process to enhance communications with partner agencies, youth, families, and community stakeholders to promote

the local CSA program and share information regarding the program's policies, procedures, philosophy, ethics, goals, performance, budgeting, etc. Suggested actions to be considered may include, but not limited to, the following:

- Periodically assess the training needs of CPMT, FAPT, and community stakeholders, and develop a formal training agenda. At least annually, report on continuing education participation by CPMT, FAPT, CSA Coordinator and community stakeholders (i.e. parent representatives, private providers, etc.).
- Utilize the existing website for ongoing distribution of information to the public and community stakeholders (access to CSA, publication of CPMT meeting minutes, publish policies and procedures, periodic reporting of financial/program outcomes, etc).

Client Comment: “CSA Coordinator will prepare an orientation packet with key information regarding CSA state/local policy/procedures and will provide training information offered by the Office of Comprehensive Services to new members as it comes available. The orientation packet will also include a copy of the CSA Guide that is available on the County CSA Website.”

“CSA Coordinator has provided information to be put on the website regarding state/local CSA information. The Website information has been approved to be submitted for the website to be activated. More information will be added to the website as it is obtained/completed. The website will be monitored on a monthly basis.”

### **C) DATA INTEGRITY**

Observation 8: Adequate measures were not always taken to ensure data reliability and integrity of information collected for use in service planning and assessing child-specific outcomes. Carroll County CSA has 140 CANS Assessments that have been open longer than 60 days. Of the 140 open CANS assessments, 124 (88%) were initiated between September 2009 and January 31, 2013. For the duration that an assessment remains open, the data elements can be modified indefinitely.

A CANS assessment is not valid until all required elements are completed and the assessment is formally closed. The open status affects the validity, reliability, and integrity of the information used in service planning. To protect the validity of the information, the assessment must be closed once



all item ratings and questions have been completed. Closed assessments may be accessible as needed, but cannot be altered.

Criteria: [Policies and Procedures for Access to CANVaS \(updated November 2013\)](#)  
[How to Close CANVAS Assessments](#)  
DOA ARMICS, Control Activities

Recommendation: Based upon the age of the assessments and that original assessors may no longer be available to provide information needed to close assessment, immediate resolution should be implemented to address the CANS assessments that have been open greater than one year by following previously issued guidance on , [How to Close CANVAS Assessments](#). In the future, the CSA Coordinator and the CANVaS Designated Super User/Report Administrator should periodically review the “60 Days Open Report” and initiate written notice to users to close or delete (if invalid) assessments that remain open assessments beyond 60 days. The CPMT should consider developing a policy to address suspension/revocation of user account privileges for significant repeat violators.

Client Comment: “The Social Work supervisor, as the CANS SuperUser will be responsible for monitoring the CANS Assessments in the CANVaS system. She is currently working with OCS staff to close to resolve this issue.”

## CONCLUSION

Our audit concluded that there were material weaknesses<sup>1</sup> in internal controls over the Carroll County CSA program, particularly in reference to governance and accountability of the \$2.7 million of allocated (state and local) funding for fiscal years 2013 and 2014 combined (\$1.61 mil and \$1.07 mil respectively). Conditions were identified pertaining to the governance and fiscal practices of the locally administered program that could adversely impact the effectiveness and efficient use of resources, as well as non-compliance with statutory requirements. An exit conference was conducted on April 22, 2014 to present the audit results to the Carroll County CPMT. Persons in attendance representing the Carroll County CPMT: Gary Larrowe, Carroll County Administrator; Mike Jennings, CPMT Chair/Carroll County Department of Social Services; Jacqueline Roberts, CSA Coordinator; Laura Goad, Special Education Director, Carroll County Public Schools; Doug Garvey, Court Services Unit; Vicky Richardson, Carroll County Health Department; Beth Roper, Family Preservation Services (Private Provider); Andrew Peddy, Mount Rogers Community Services Board; and Heather Shockley, Parent Representative. Representing the Office of Comprehensive Services was Stephanie Bacote, Program Auditor. We would like to thank the Carroll County CPMT and related CSA staff for their cooperation and assistance on this audit.

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## **REPORT DISTRIBUTION**

Susan Clare, Executive Director  
Office of Comprehensive Services

Gary Larrowe, Carroll County Administrator

Mike Jennings, CPMT Chair/Fiscal Agent  
Director, Carroll County Department of Social Services

Jacqueline Roberts, CSA Coordinator