

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

***Botetourt County
Self-Assessment Validation***

Audit Report No. 16-2022

January 31, 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

January 31, 2023

Laura Mays-Smith, CPMT Chair
Department of Social Services
220 Commons Parkway
P.O. Box #99
Daleville, Virginia 24083

RE: Botetourt County CSA Program Self-Assessment Validation
Final Report, File No. 16-2022

Dear Ms. Mays-Smith:

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year (FY) 2022, the Botetourt 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 completed by the Botetourt County CSA program January 26, 2022 and covering the period February 1, 2021 through January 31, 2022, our independent validation of CPMT governance activities:

Concurs Partially Concurs Does Not Concur

with the conclusion reported by the Botetourt 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. The explanations for our assessment results are as follows:

The Botetourt 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 an attachment to this report. However, validation procedures identified significant deficiencies not originally reported 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 pertaining to the Botetourt County CSA Program are detailed on pages 2 through 3.

SIGNIFICANT NON-COMPLIANCE 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. Code of Virginia (COV) [2.2-5211](#) states “the community services board, the local school division, local social services agency, court service unit, or Department of Juvenile Justice shall continue to be responsible for providing services identified in individual family service plans that are within the agency’s scope of responsibility and that are funded separately from the state pool.” Noted instances of noncompliance were:
 - A. The Virginia Department of Social Services conducted a quality assurance and accountability Title IV-E compliance review. A comparison of IV-E and CSA expenditures for those clients determined CSA reimbursed maintenance payments totaling \$27.60 for three (3) clients confirmed as IV-E eligible. Upon notification, Botetourt County CSA staff recorded adjusting entries to correct/refund the payment errors. Table A illustrates the fiscal impact of the errors.

Table A			
Foster Care Maintenance Reporting Errors – Fiscal Impact			
COV §2.2-5211			
Client	Service Period	Total Cost	State Share
1	01/27/2021 - 01/27/2021	\$8.06	\$5.16
2	01/26/2021 - 01/26/2021	\$21.80	\$13.95
3	01/27/2021 – 01/27/2021	\$13.27	\$8.49
Total			\$27.60
Less Adjustment			\$27.60
Due to CSA			\$0

SIGNIFICANT NON-COMPLIANCE OBSERVATIONS CONTINUED

2. 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 use of the CANVaS 2.0 Online Data System and the validity of assessments for two (2) of the five (5) (40%) client case records examined. 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. ”

CLIENT A						
TOOL	REFERRAL SOURCE	ASSESSMENT REASON	ASSESSMENT STATUS	LOCALITY	START DATE	CLOSED DATE
CANS Comprehensive 5+	DSS	Initial	CLOSED	Botetourt	01/11/2021	06/02/2021

CLIENT B						
TOOL	REFERRAL SOURCE	ASSESSMENT REASON	ASSESSMENT STATUS	LOCALITY	START DATE	CLOSED DATE
CANS Reassessment 5+	Schools	Reassessment	CLOSED	Botetourt	01/29/2021	06/02/2021

RECOMMENDATIONS

1. Prior to recommending and authorizing funding, the Family Assessment and Planning Team (FAPT) and CPMT should ensure that the proposed expenditure meets the criteria for CSA funding or other appropriate funding source.
2. A quality assurance procedure should be established by the CPMT that includes, but not limited to: (a) review of Quarterly IVE Quality Assurance Accountability (QAA) Reports to assess fiscal implications for CSA funding; (b) monitor foster care cases funded by CSA pending IV-E eligibility determinations; and (c) monitor CSA financial reports to ensure adjusting entries and/or refunds are recorded accurately and timely.
3. During service planning and/or utilization review, the FAPT and CSA Office should ensure that CANS assessments are completed in accordance with CSA policies and CANVaS 2.0 user agreements. Exception reports should be documented and shared with CPMT periodically to foster accountability by all stakeholders and ensuring established internal controls are consistently working as intended.

CLIENT COMMENTS

“We understand and concur with your findings that were explained in the Final Report, File No. 16-2022.”

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.

We would like to thank the Botetourt 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 Ms. Sandra Moran, CSA Coordinator, and CSA staff during our review. Ms. Moran'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,


Rendell R. Briggs, CAMS
Program Auditor


Stephanie S. Bacote, CIGA
Program Audit Manager

cc: Scott Reiner, Executive Director
Garry Larowe, Botetourt County Administrator
Anthony G. Zerilla, CPMT Fiscal Agent
Sandra Moran, CSA Coordinator

Attachment



CSA Self-Assessment Validation
Accomack/Northampton 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
The CPMT and FAPT did not have an appointed parent representative.	COV 2.2-5205; ARMICS ²	<input type="checkbox"/>	<input checked="" type="checkbox"/>	10/18/22 Completed. Parent representatives appointed to CPMT and FAPT as of 10/26/22
Statement of Economic Interest/Confidentiality Forms were not completed by applicable CPMT/FAPT representatives	COV 2.2-5206 COV 2.2-5207 COV 2.2-3115 ARMICS ^{1,2,4}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	10/18/22 Completed. Newly appointed parent representatives have completed required forms.

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

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

Auditor Comment: Botetourt County CPMT self-reported the non-compliance observations in the table above as non-significant. However, the criteria for compliance are established in the Code of Virginia. 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.