



COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.
Executive Director

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

March 27, 2017

Ms. Heidi Lohr, CPMT Chair
Madison County CSA Program
60 School Board Court
Madison, VA 22727

RE: Madison County Children's Services Act (CSA) Program
Audit Self-Assessment Validation, File No. 45-2015

Dear Ms. Lohr,

In accordance with the Office of Children's Service's (OCS) Audit Plan for Fiscal Years 2013-2015, the Madison 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 April 11, 2016 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 Madison County CSA program, our independent validation:

Concurs Partially Concurs Does Not Concur

with the conclusion reported by the Madison County CPMT that 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 Madison County CSA. The Madison County CPMT has submitted a complete and satisfactory quality improvement plan addressing all non-significant observations that were identified by the CPMT, which included tasks, responsible parties, and target completion dates. However, and additional action step is warranted to fully address the following non-compliance observation shown on page two.

SIGNIFICANT NON-COMPLIANCE OBSERVATION

The Madison County CSA Program incurred expenditures totaling \$100,823.87 in Fiscal Years 2014 and 2015 for which the Child and Adolescent Needs Strengths (CANS) assessment was not completed in accordance with CSA statutes and policies. Eligibility for access to CSA pool funds, per Code of Virginia (COV) [§ 2.2-5212](#), requires use of the mandatory uniform assessment instrument.

The CANS is the mandatory uniform assessment instrument approved by the State Executive Council (SEC). A comprehensive CANS assessment is required initially, annually, and upon discharge of CSA funded services. The state share of total questioned costs incurred for four (4) client cases examined was \$66,310.40.

Client	CANS Error	Fiscal Year	Questionable Costs** (State Share Only)
001	Annual	2014-2015	\$37,734.78
002	Initial	2014-2015	\$20,396.19
003	Initial	2014-2015	\$4,011.69
004	Annual	2015	\$4,167.74
Total			\$66,310.40

**Figures were based on client payment history reports.

Criteria: [§ 2.2-5212](#); CSA Policy Manual, Section 3.6 Mandatory Uniform Assessment Instrument; [CANS Frequency of Administration - Updated 2013](#)

RECOMMENDATIONS

The Madison County CPMT should take appropriate action to ensure that the non-compliance observation is addressed in the immediate future as follows:

- Prior to authorizing funding, the CPMT should ensure that the proposed expenditure meets the criteria for CSA funding. Adequate documentation should be maintained as justification for CPMT funding decisions. The FAPT and CSA Coordinator should ensure that CANS assessments have been completed and verified prior to submitting funding requests to CPMT for authorization.
- The CPMT should submit a quality improvement plan, for review by the OCS Finance Office, including whether the questioned costs will be voluntarily 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 COMMENTS

“In response to findings in the audit dated April 11, 2016. Madison County CSA has the following statement based on that audit:

1. The former CSA coordinator for Madison County was not aware that CANS needed to be completed for each case that came before FAPT. The coordinator did not assure that cases presented had an active CANS before cases were presented.
2. The entire team of FAPT members was new in the year of 2014-15 and once it was realized, every member of the FAPT team was then immediately trained in CANS.
3. Madison County CSA is currently revising it’s CSA Manual to ensure that every member is following protocols and procedures.”

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The Madison County CPMT has submitted a quality improvement plan to address the observation outlined in this report. We respectfully ask that you notify this office as quality improvement tasks are completed. OCS will conduct a follow-up validation to ensure quality improvements are implemented as reported.

We would like to thank the Madison 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 Tiffany Woodward, CSA Coordinator during our on-site visit. Ms. Woodward's efforts enabled the audit staff to quickly 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
Daniel Campbell, Madison County Administrator
Mary Jane Costello, CPMT Fiscal Agent
Tiffany Woodward, CSA Coordinator
SEC Finance and Audit Committee