**CSA PROGRAM AUDITS
SELF-ASSESSMENT WORKBOOK WORKSHOP**

Presented by
Stephanie Bacote and Annette Larkin
March 24-25, 2014

CSA Self-Assessment Workbook

Office of Comprehensive Services
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Third Annual CSA Conference
CSA Self-Assessment Workbook Workshop
Participant Outline

❑ Introduction
  ◦ Purpose
  ◦ Authority
  ◦ Objectives

❑ Content
  ◦ General Information
  ◦ Performing Assessments
  ◦ Independent Validations

❑ Summary
  ◦ Review
  ◦ Questions & Answers

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PURPOSE

The self-assessment workbook is designed to facilitate OCS and locally administered CSA programs efforts to ensure that :

❑ the objectives of the Comprehensive Services Act are achieved, and

❑ the decisions of the State Executive Council (SEC) are implemented accordingly.

OVERSIGHT AND RESPONSIBILITY

❑Code of Virginia

❑Appropriations Act (Budget Bill)

❑Agency Risk Management and Internal Control Standards (ARMICS)

EVALUATION & VALIDATION OBJECTIVES

❑ Internal Controls/Best Practices

❑ Compliance

❑ Quality Improvement

Important Note: The self-assessment workbook does not include requirements established by the local CPMT. Localities are encouraged to assess compliance with local requirements when completing the self assessment.

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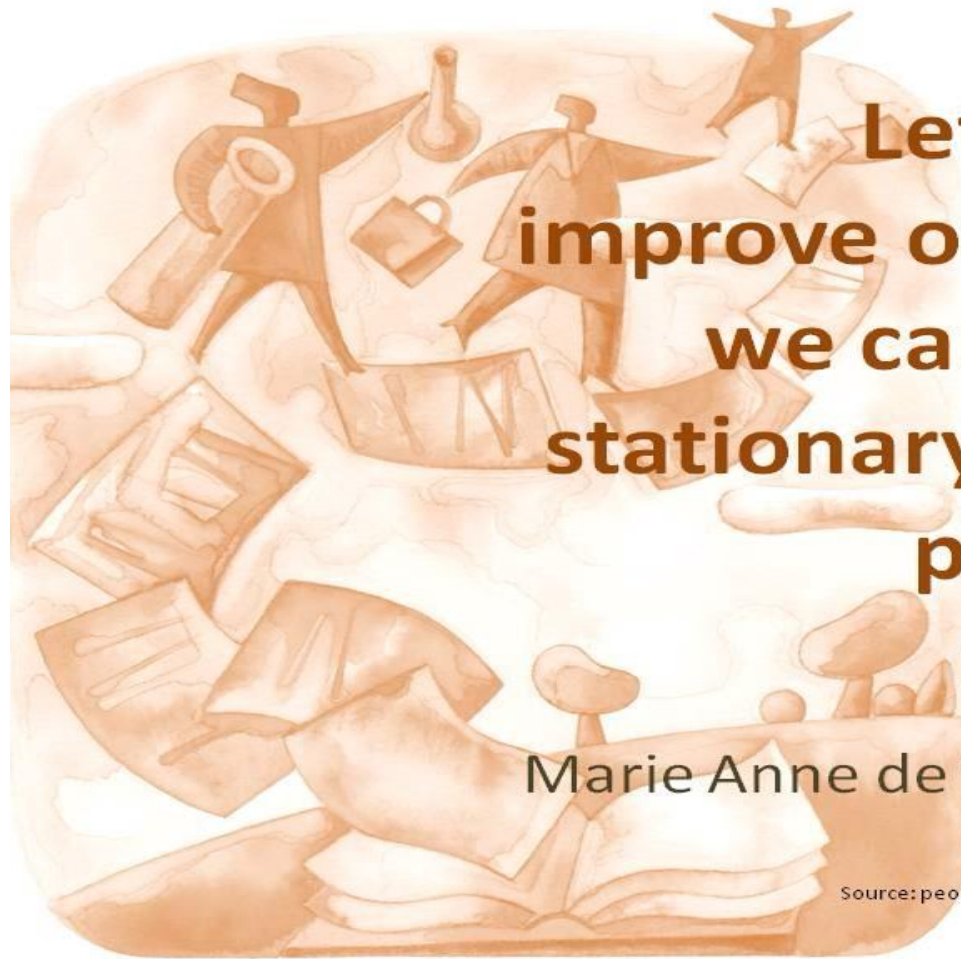
Let us strive to improve ourselves, for we cannot remain stationary; one either progresses or retrogrades.

Marie Anne de Vichy-Chamrond

Source: people-equation.com/self-improvement-are-you-progressing/

OCS, March 2014

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FREQUENTLY ASKED QUESTION (FAQ)

Who is responsible for completing the self-assessment workbook?

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ANSWER:

To promote Multidisciplinary collaboration and maximize limited available resources, all CSA stakeholders are encouraged to participate in the completion of the self assessment workbook.

Stakeholders include:

- ❑ CPMT
- ❑ CSA coordinators
- ❑ UM/UR staff
- ❑ FAPT
- ❑ Local government representatives
- ❑ Fiscal Agents

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FAQ

When are you required to submit the completed workbook to OCS?

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ANSWER : PART 1

OCS Audit Plan

❑ Posted on the CSA website and updated annually.
http://www.csa.virginia.gov/html/Program_Audit/Program_Audits_information.cfm

❑ Official notifications sent by letter to CPMT Chairs, during the 1st quarter of the fiscal year.

❑ Due dates generally fall on the last day of the quarter, (some dates may be adjusted based on the timing of official notifications).

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ANSWER : PART 2

CPMT/Local Government Discretion

Local CSA programs are strongly encouraged to use the workbook to assess the local program during any period when an audit has not been scheduled.

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ANSWER : PART 3

REPORTING TO OCS

❑ Localities scheduled for self-assessment during the current audit cycle must report their conclusions in accordance with the instructions provided in section VII of the workbook and the official notification letter from OCS.

❑ Localities electing to voluntarily complete the workbook are not required to report their conclusions to OCS.

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"THE ACHIEVEMENTS OF AN ORGANIZATION ARE THE RESULTS OF THE COMBINED EFFORT OF EACH INDIVIDUAL."

-Vince Lombardi

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FAQ

How do we use the workbook to assess our program?

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ANSWER

(Short Version)

❑ Complete all sections

❑ Document areas of concerns

❑ Develop quality improvement plan (QIP)

❑ Monitor implementation of QIP

❑ Report accomplishments to stakeholders

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CASE STUDIES

For the remainder of the workshop, we will use case studies to demonstrate how the self-assessment workbook can be used to evaluate local programs.

- ❑ Group Activity

- ❑ Abridged version of the actual workbook

- ❑ An overview of all workbook sections will be discussed

- ❑ Participants are encouraged to ask questions

BEFORE YOU START

Some things you should understand…….

Workbook sections I through IV are used to evaluate organizational governance/oversight and internal controls. Those sections are intended to assess organizational "best practice" <u>not</u> statutory compliance.

❑ Not required by Code of Virginia Statutes.

❑ Required by ARMICS as best practice and compliance for accountability of state portion of CSA funds.

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BEFORE YOU START

Some things you should understand.......

❑Highly encourage a review of the ARMICS standards.

❑Accessible online at:
http://www.doa.virginia.gov/Financial_Reporting/ARMICS/ARMICS_Main.cfm

❑Reinforces the importance of establishing and evaluating a system of internal controls.

SECTION I: GOVERNANCE

❑ Organizational Structure Worksheet

❑ Management Philosophy Worksheet

❑ Policies and Procedures Worksheet

❑ Process Narratives/Flowchart Worksheet

❑ Monitoring Worksheet

❑ Organizational Level Internal Control Assessment Survey

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SECTION I: GOVERNANCE

❑ **FAQ:**   If the program does not meet the assessment criteria, are we required to perform the task described while completing the self-assessment workbook.

❑ **ANSWER:**   No. The CPMT may elect to do so, but it is not required. If not, the CPMT should consider whether or not to include in the quality improvement plan.

SECTION II: RISK MANAGEMENT

- Risk Assessment Worksheet

- Risk Assessment Worksheet Supplement

- Fraud Risk Questionnaire

SECTION II: RISK MANAGEMENT

- **FAQ:**   How do we identify and document our risk?

- **ANSWER 1:** To some degree you may already do so informally when discussing and completing the Annual Gap Survey and/or Promoting Safe and Stable Families Grant proposals.

- **ANSWER 2:** Strongly encouraged to document using the Risk Assessment Worksheet Supplement in the workbook.

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POTENTIAL RISK CATEGORIES		
CATEGORY	EXPLANATION	Example
Technical or IT	Associated with operation of applications or programs including computers or peripheral security devices.	Data breach, equipment failures, outdated technology hardware/ software, etc.
Operational	How infrastructure relates to business operations and protection of assets.	Workplace hazards, threat/loss of office to conduct business, human resource allocations, staff competencies, etc.
Financial	Encompass events that will have a financial impact on the program.	Insufficient funds, fraud, theft, financial reporting errors, etc.
External	Those events that impact the program, but occur outside of it's control.	Availability of service providers, judicial decisions, natural disasters, etc.
Compliance	Failure to comply with mandated Federal and State laws, regulations, policies, and procedures.	Comprehensive Services Act Free and Appropriate Public Education Act.
Reputational	Activities that may result in negative publicity for the program	Actions that do not support the mission of the program, events that are perceived negatively by stakeholders (i.e. conflicts of interest violations), etc.

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SECTION III: INTERNAL CONTROL ASSESSMENT

❑ Internal Control Worksheet

❑ Internal Control Questionnaire

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SECTION III: INTERNAL CONTROL ASSESSMENT

- **FAQ:** How do we determine the reliability and integrity of information?

- **ANSWER:** The answers to objective IV of the questionnaire should assist in that process. The basis of the conclusion is whether the CPMT solicits feedback from internal and external stakeholders regarding the quality and accuracy of the information reported by the local program, and what actions the CPMT takes when the process is not working as intended.

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SECTION IV: TRAINING

❑ Training Worksheet

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SECTION IV: TRAINING

Resources made available through OCS:

❑ Annual CSA Conference

❑ CSA Knowledge Center (On-line Learning Center)

❑ OCS Webinars

❑ OCS Training Calendar (for training events sponsored by partnering organizations)

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SECTION V: COMPLIANCE

❑ Compliance Assessment Worksheet

❑ Compliance Assessment Supplemental Worksheets

❑ Local CPMT Compliance Assessment Worksheet

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SECTION V: COMPLIANCE

- **FAQ 1:** How many should we include in the sample?

- **ANSWER:** The CPMT should decide that number, based on a reasonable representation of your total number of clients served during the period selected for review. For example, it would not be reasonable and/or prudent to select sample size of 5 when your program has served 800 clients during the service period.

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SECTION V: COMPLIANCE

- **FAQ 2:**   How do we select the sample to be reviewed?

- **ANSWER:**   Ideally the sample should be randomly selected and includes a representation of the diversity of clients served (i.e. residential, special education, treatment foster care, intensive care coordination, etc.).

- **TOOLS:**   CSA Data Set, Harmony or Thomas Brothers Client Lists, and Microsoft Excel Random Number Generator

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SECTION V: COMPLIANCE

❏ **FAQ 3:**   May we use the same sample or do we have to select different sample for each review area?

❏ **ANSWER:**   Absolutely. However, the number of cases reviewed should be representative of that review area. Note: The same sample may also be used to assess local compliance.

❏ **EXAMPLE:**   If your initial sample selection included only one special education (sped) file and you total sped client population is 500, you should consider expanding your sample size for that specific service area.

SECTION V: COMPLIANCE

❑ **FAQ 4:**   When should you check the boxes for full, partial, or non compliance status?

❑ **ANSWER:**   Full: You should check the box full when your review of the area determines that there were no errors detected and/or if your program does not have any transactions that meet the criteria.

Partial: You should check the box partial when your review of the area determines that you can evidence that you are in the process of meeting the criteria though not yet complete and/or if you determine a minimal number of errors detected relative to your sample size that meet the assessment criteria (e.g. two errors out of 30 transactions tested).

Non: You should check the box non when your review of the area determines that you have transactions that meet the criteria and you cannot demonstrate compliance accordingly and/or if you have a significant number of errors detected relative to your sample size that meet the assessment criteria (e.g. Ten errors out of 30 transactions tested.

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SECTION V: COMPLIANCE

- **FAQ 5:**   What documentation do I need to retain?

- **ANSWER:**   You must retain documentation of the manner in which your sample was selected, to include: source of the information, total population used for selection, sample size selected, and methodology (random, judgmental, statistical, etc.).

     You must retain a listing of the client files that were selected and reviewed, noting who performed the review. This may be recorded on the same document you used to evidence your sample methodology.

     You must retain a summation of the results of your review. This may be recorded on the same document you used to evidence your sample methodology and/or listing of client files reviewed.

SECTION VI: QUALITY IMPROVEMENT

- ❑ Quality Improvement Plan Worksheet

- ❑ Quality Improvement Plan Worksheet Supplement

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SECTION VI: QUALITY IMPROVEMENT

❑ **FAQ 1:**   Do we have to use a separate worksheet for   each internal control weakness (workbook sections I through IV) or non-compliance (workbook section V) conditions identified?

❑ **ANSWER:**   Ideally, yes. We encourage you to utilize the worksheet, because it provides a consistent structure for which to monitor implementation of your quality improvement. Using separate worksheets allows the CPMT to strategically distribute task and monitoring responsibilities, ensuring targeted focus and reporting is given to specific task assigned.

Note: Use of the supplemental worksheet is not required. Local programs may elect to use a reasonable facsimile as long as the following elements are present : task, responsible party, implementation date, and signature of CPMT Chair.

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SECTION VI: QUALITY IMPROVEMENT

Other Considerations.......

- Required for non-compliance issues and internal control weaknesses that may lead to non-compliance.

- Must identify reasonable timeframes to implement quality improvement; Formal plans may be used as a "punch list" to encourage timely resolution of noted deficiencies.

- Must identify parties responsible for ensuring implementation.

- Should provide a mechanism for follow up by OCS staff for independent validation of self assessment conclusions and local CSA staff to ensure satisfactory resolution of identified compliance and internal control weaknesses.

SECTION VI: CERTIFICATION

❑ CERTIFICATION WORKSHEET

❑ STATEMENT OF ACKNOWLEDGEMENT & CERTIFICATION

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SECTION VII: CERTIFICATION

- Certification acknowledgement must be signed by the CPMT Chair.

- Justification should be provided when certifying that self assessment was not completed in accordance with the scheduled audit cycle.

- Non-compliance with the statutory requirements of the Comprehensive Services Act are significant, as they represent non-compliance with the laws of the Commonwealth of Virginia.

- For internal control evaluations, a significant/material weaknesses in internal controls is a deficiency, or combination of deficiencies, 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.

SECTION VII: CERTIFICATION

❑ FAQ 1:   What documents must be included when submitting the workbook to OCS?

❑ ANSWER: Documentation required to be submitted includes the worksheet pages, quality improvement plans, and the certification statement signed by the CPMT.
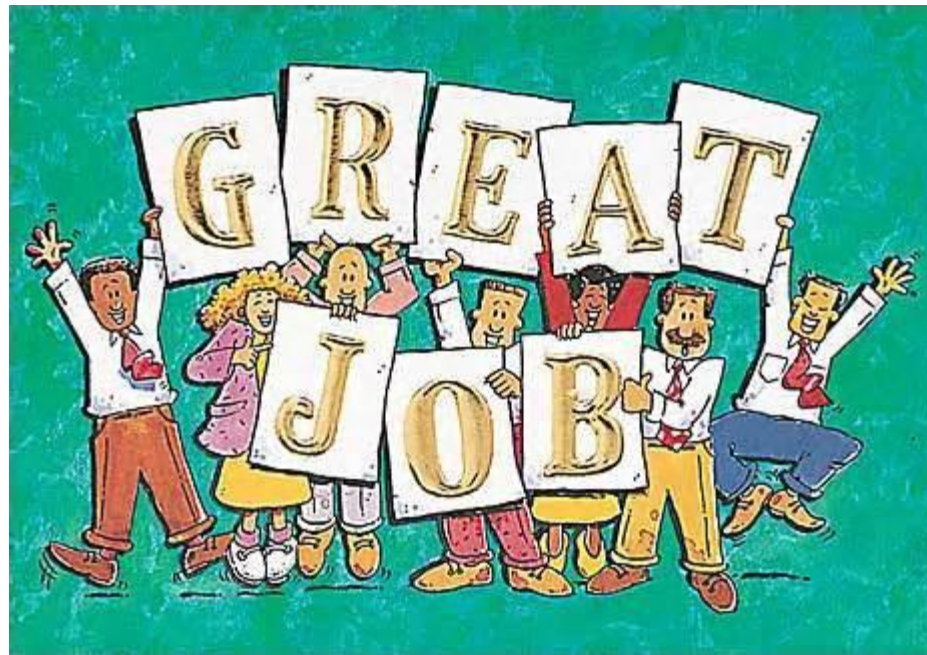
Documentation used to support the conclusions reached in the self assessment is not required to be submitted with the assessment, but should be retained and available upon request for audit purposes.

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SECTION VII: CERTIFICATION

❑ **FAQ 2:**   What format do you prefer for submitting the workbook to OCS (postal mail, email, or fax)?

❑ **ANSWER:**   There is no preference. If you elect to email, please forward the signed certification page on by postal mail.

CSA Self-Assessment Workbook Independent Validation

Validation Process Steps:

❑ Contact CPMT Chair and CSA Coordinator to schedule on-site visit; at least one week in advance.

❑ On-site visit typically lasts one day.

❑ Follow-up and discussion of workbook responses

Validation Process Steps:

❑ Review sample of case files reviewed by CPMT.

❑ Advise CPMT Chair and CSA Coordinator of observations inconsistent with conclusions reported by CPMT.

❑ Prepare and issue final report.

❑ If applicable, request quality improvement plan to be submitted within 30 days of receipt of final report.

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Self-Assessment Workbook Workshop Summary

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□ While not a statutory requirement, ARMICS establishes criteria by which agencies responsible for accountability and responsible use of taxpayer funds are required to ensure adequate systems of governance and internal controls have been implemented and are periodically assessed to ensure that the systems are functioning as intended.

□ Though encouraged, verification of compliance with locally adopted policies is not required. As a best practice, assessment of organizational effectiveness and compliance is best achieved when it includes assessing the extent of compliance with ALL state and local requirements, which can be performed concurrently.

□ To promote multidisciplinary collaboration and maximize limited available resources, all CSA stakeholders are encouraged to participate in the completion of the self assessment workbook.

□ Although completion is required only when indicated by the audit plan schedule, organizations are encouraged to use the workbook at their discretion to assess the local program during periods when an audit has not been scheduled.

□ Quality improvement plans are required for all non-compliance issues and internal control weaknesses that lead to non-compliance.

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❑ Reporting of self assessment results is not necessary when a self assessment is not required during the audit cycle.

❑ Document retention should be consistent with records retention requirements established by the Library of Virginia.

❑ On-site visits will be scheduled by OCS for independent validation of reported self-assessment results via CPMT Chair and CSA Coordinator.

❑ Localities may be asked to self report the status of their quality improvement plan; this would not preclude OCS from independently validating the accuracy of the status reported.

❑ Follow up is based on quality improvement plans prepared in response to reported audit conditions and their respective planned completion dates.

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CSA Program Auditors
Contact Information

Stephanie S. Bacote, CIGA
Program Auditor
Phone: (804) 662-7441
Email: stephanie.bacote@csa.virginia.gov

or

Annette E. Larkin, MBA
Program Auditor
Phone: (804) 662-9816
Email: annette.larkin@csa.virginia.gov

Office of Comprehensive Services, 1604 Santa Rosa Rd, Wythe Bldg, Suite 137, Richmond, VA 23229
WWW.CSA.VIRGINIA.GOV