

***COMPREHENSIVE SERVICES ACT
PROGRAM AUDIT***

Caroline County

Audit Report No. 01-2015

June 29, 2015



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EXECUTIVE SUMMARY

The Office of Comprehensive Services has completed an audit of the Caroline County Comprehensive Services Act for At Risk Youth and Families program. The Caroline County CSA Program provided services and/or funding for 58 at-risk youth and families during fiscal year 2014 and 54 through 3rd quarter ending fiscal year 2015. The audit included review and evaluation of management oversight, operational, and fiscal practices. The Caroline Community Policy and Management Team (CPMT) demonstrated that efforts were made to ensure that services were provided to eligible youths and families, as evidenced by the following achievements:

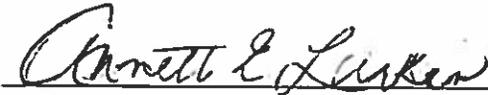
- Successful in advocating for a full-time CSA Coordinator position, in lieu of part-time as it was initially designated.
- The average length of stay for youth in residential programs was reduced from 232 as reported for the fourth quarter fiscal 2013 to 208 for the same period in fiscal year 2014.

However, there are additional opportunities to effect quality improvements in other areas of the CSA program. Our audit concluded that there were major deficiencies¹ in internal controls that could adversely impact the effective and efficient use of resources, accomplishment of program objectives, as well as compliance with statutory requirements. The following significant issues were identified:

- Funding for treatment services were permitted where service planning documentation indicated that the services provided were not appropriate based on the needs identified and/or which may be considered duplicative of similar services that were purchased during the same period.
- Client case files did not always contain sufficient information demonstrating compliance with CSA requirements key to coordination and planning by FAPT. Examples of documentation that could not be verified at the time of the review included Individual Family Service Plans (IFSP) and parental co-pay assessments.
- Caroline County CSA Program expended an estimated \$8,498 and was reimbursed \$6,259 (state share) in Fiscal Years 2014-2015 to cover the cost of services provided to youth and families where service planning activities were not in accordance with CSA requirements. Affected transactions included payments where services were not documented in an IFSP and/or were duplicative and/or overlapping.

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


Stephanie S. Bacote, CIGA
Program Audit Manager


Annette E. Larkin, MBA
Program Auditor

¹ Major deficiency is defined as an internal control deficiency or combination of deficiencies that severely reduces the likelihood that the entity can achieve its' objectives." Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Integrated Framework, May 2013.

INTRODUCTION

The Office Comprehensive Services has completed a financial/compliance audit of the Caroline 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 June 18, 2015 and covered the period January 1, 2014 through December 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.

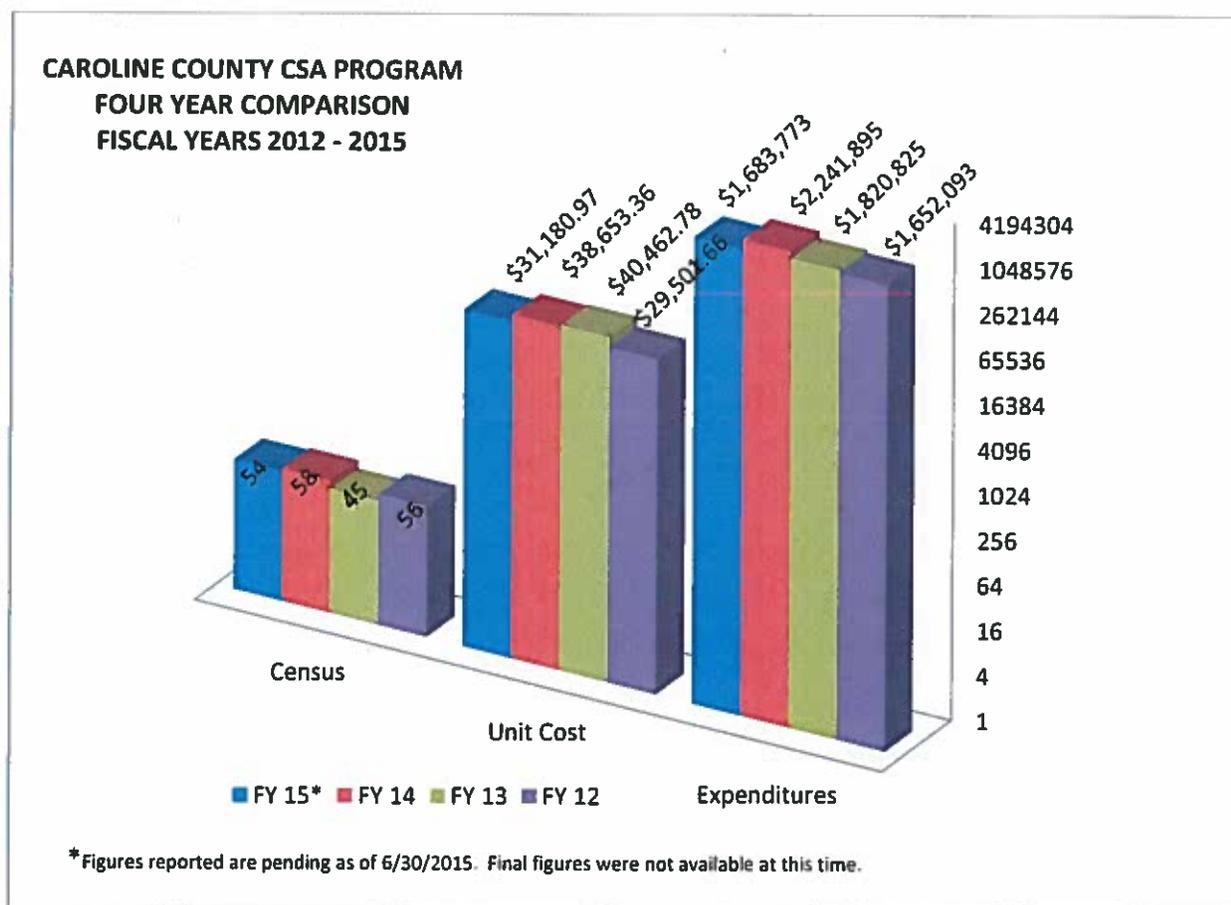
The scope of our audit included all youth and their families who received CSA funded services during fiscal years 2014 - 2015. Audit procedures performed included reviews of relevant laws, policies, procedure, and regulations; interviews with various CSA stakeholders; flowcharts of operational and fiscal processes; various tests and examination of records; and other audit procedures deemed necessary to meet the audit objectives.

BACKGROUND

Caroline County was established in 1728 and has a total area of 537 square miles. It is located 30 miles north of Richmond, and is part of the Richmond, Virginia Metropolitan Statistical Area. In 2005, Caroline County was recognized as the 10th Fastest Growing County in America. According to July 1, 2014 published estimates by the Weldon Cooper Center for Public Service - University of Virginia, Caroline has a population estimate of 29,727. The U.S. Census Bureau, State and County Quick Facts reports the median household income from 2009-2013 as \$57,218.

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 \$270 million appropriated annually by the Virginia General Assembly and local governments to fund CSA, total allocations (state and local funds) for the Caroline County combined for fiscal years 2014 and 2015 was \$4.3 million. Actual net expenditures for fiscal year 2014-2015 (to date) combined totaled \$3.9 million. Based on reported expenditures for fiscal year 2014, the estimated average per capita cost of CSA in Caroline is \$75.

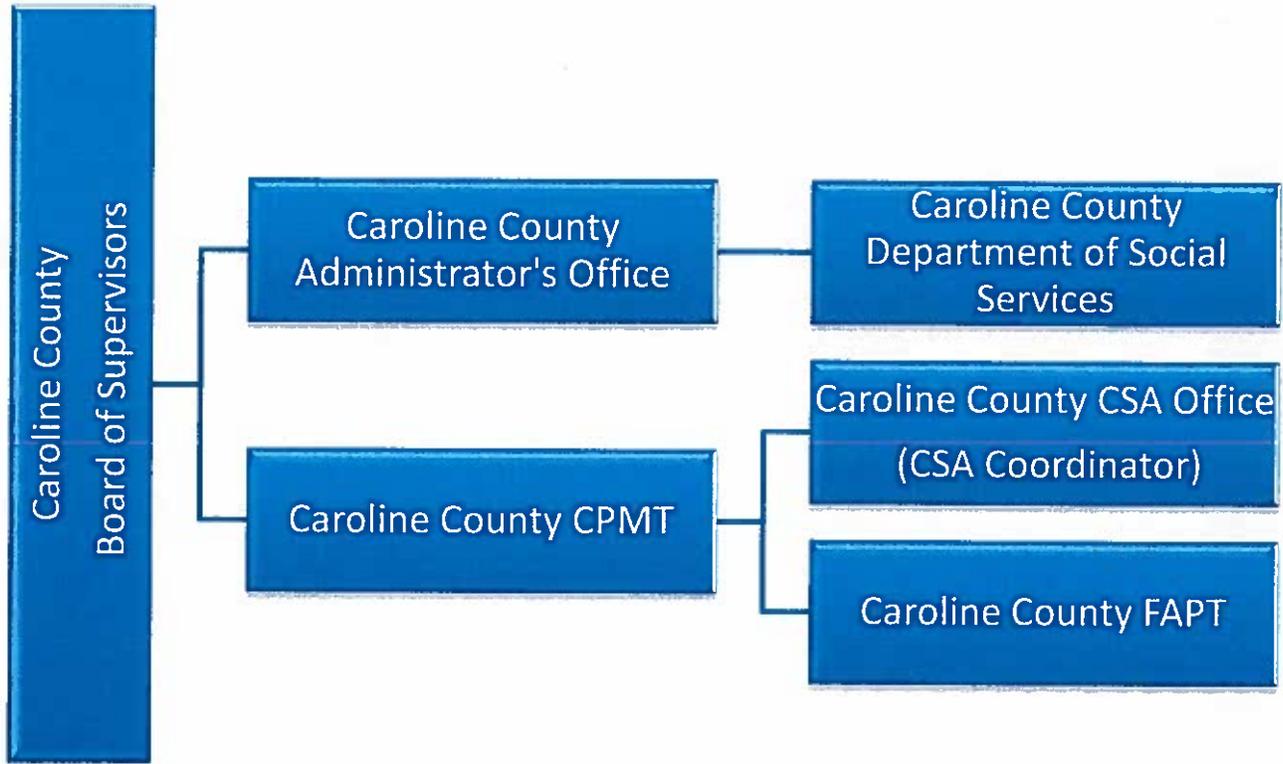
An analysis of Caroline County CSA expenditures, population, and cost per child (“unit cost”) indicated expenditures and population are relatively stable. The chart below depicts a comparison for fiscal years 2011 through 2014.



Source: CSA Statewide Statistics, Locality Reports

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 Caroline County CPMT is supported in this initiative by the “Family Assessment and Planning Team” (FAPT) responsible for recommending appropriate services. Administrative support to CPMT provided by a full-time CSA Coordinator. The local management structure for Caroline County CSA program is as follows:

**CAROLINE COUNTY
COMPREHENSIVE SERVICES ACT
ORGANIZATIONAL CHART**



**OBSERVATIONS AND RECOMMENDATIONS
SECTION 1 – MAJOR DEFICIENCIES**

A) PROGRAM ACTIVITIES

Observation 1: Funding for treatment services were permitted where service planning documentation indicated that the services provided were not appropriate based on the needs identified and/or which may be considered duplicative of similar services that were purchased during the same period. Examples of instances observed in 2 (33%) of the 6 client case files reviewed included the following:

CLIENT A
<p>Services funded while the youth was receiving services in a residential setting:</p> <ul style="list-style-type: none">• Intensive In-Home (IIH) is a community based mental health service. Community based mental health services are not typically appropriate when a youth's placement is a residential program. CSA staff indicated that IIH services were provided to the family. However, IIH services are primarily structured around youth. Other community based services, such as home-based counseling, are more appropriate for meeting the needs of the family. Further DMAS policy states "IIH may not be billed prior to discharge from any Level A, Level B, or inpatient hospitalization."• Intensive Care Coordination services (ICC) and IIH services were provided during the same period (May 2014 – June 2014). <p>ICC, IIH and residential programs provide case management as a component of each service. IIH and residential programs are both Medicaid eligible services. Per the Virginia Department of Medical Assistance (DMAS) Regulations 12VAC-130-50,50-420-491:</p> <p style="padding-left: 40px;"><i>"Payment for case management services under the plan shall not duplicate payments made to public agencies or private entities under other program authorities for this same purpose."</i></p> <p style="padding-left: 40px;"><i>"Case management services may not be billed concurrently with intensive community treatment services, treatment foster care case management services, or intensive in-home services for children and adolescents."</i></p>
CLIENT B
<p>TFC-Case Management (TFC-CM) services continued to be funded using state pool funds after Medicaid denied services indicating that the youth did not meet the needs/criteria for that Medicaid eligible service. Adequate justification for continuation of funding was not documented in the client case file. Using CSA to pay for TFC-CM for Medicaid eligible youth when Medicaid is denied would generally be seen as inappropriate. There should be adequate documentation of the youth's needs/circumstances supporting the decision and documentation of all locality and provider appeals/requests for reconsideration, where appropriate.</p>

Whereas these circumstances represent a departure from compliance with existing DMAS regulations and that services were permitted to continue where sufficient justification was not documented that services were appropriately matched to the needs of the youth, use of CSA state pool funds in this manner is not indicative of sound fiscal practices or effective and efficient use of resources.

Criteria:

- Department of Medical Assistance (DMAS) Regulations 12VAC-130-50,50-420-491
- DMAS, Community Mental Health Rehabilitative Services Manual, Covered Services and Limitations, Chapter IV, Page 15.
- OCS Administrative Memo #13-08 [Policy Adoption: Use Of State Pool Funds For Community-Based Behavioral Health Services](#)
- OCS Administrative Memo #13-02 [Intensive Care Coordination Policy](#)
- [2011 Appropriations Act, Chapter 890, Item 274 § E.](#)
- CSA Policy Manual Section 4.4.2 Medicaid Funded Services

Recommendation:

The FAPT and CPMT should carefully review all recommendation for services and funding to:

- ensure appropriate information documentation is collected and retained as justification of the appropriateness of services and relating funding decisions, and
- prevent duplication of services and payments, thus ensuring sound fiscal management of CSA resources.

Client Comment:

“This seems a matter of semantics regarding the in home services. We purchased the in home services with the intention of assisting the parent in managing the youth while on home passes prior to discharge from residential treatment in order to ensure a successful transition back home. Had we named it home based counseling on our purchase, this would not have been an issue.”

“Intensive care coordination is what the RACSB was calling their case support of a youth in residential. This was prior to the more restrictive definition of ICC being imposed by the state. This service was case management which we must purchase when RACSB manages a CSA case. It was in no way a duplication of residential services nor of in home services. It was a necessary CSA case management component.”

“Regarding treatment foster care case management, we will improve our documentation of the youth’s treatment needs and circumstances that support our decision to fund TFC CM. We will also better document any appeals/requests for reconsideration.”

Auditor Comment: Residential treatment, IIH, and ICC are separate and distinct services. The common thread for those services is the case management component, and that residential treatment and IIH are Medicaid eligible services. Per DMAS policy, the case management portion of each of those services is considered duplicative when those services are provided concurrently,

CSA Policy: Use of State Pool Funds for Community Based Behavioral Health Services clearly states that “For purposes of determining the use of Pool Funds for the purchase of community-based behavioral health services, the Office of Comprehensive Services shall apply the regulations established by the Department of Medical Assistance Services (“DMAS”) regarding the appropriateness of such services.” It further states “For Medicaid eligible children and youth: It is the intent of federal and state agencies governing the use of Medicaid funds to provide a full array of behavioral health services to meet 100% of the behavioral health needs of Medicaid-eligible clients. Thus, state Pool Funds shall not be used to purchase community-based behavioral health services for a Medicaid-eligible client.”

Naming the service home based counseling on the purchase order and actually providing IIH would undermine the reliability and integrity of FAPT service planning. Such practices would misrepresent that services funded were appropriate based on the actual needs of the youth and family. Consequently, it would potentially circumvent requirements to use Medicaid eligible services/funding for Medicaid eligible clients.

Observation 2: Documentation of service planning activities requires strengthening to ensure compliance with program requirements. Six case files were examined to confirm that required documentation was maintained in support of and to validate FAPT, multi-disciplinary team (MDT) recommendations for services and state pool funding decisions. Exceptions were noted in 4 (67%) of the 6 case files reviewed.

Client case files did not always contain sufficient information demonstrating compliance with CSA requirement key to coordination and planning by FAPT. Documentation that could not be verified at the time of the audit review:

DOCUMENT DESCRIPTIONS	EXCEPTION RATE
Formal IFSP	50% (3 of 6)
Certificate of Need (CON)	16% (1 of 6)
Clinical assessment for community based mental health services (i.e. VICAP; LMHP)	16% (1 of 6)
Parental co-pay assessment	33% (2 of 6)
Medicaid Authorization for eligible services	16% (1 of 6)
IFSP/CON signed by all participating FAPT members	16% (1 of 6)

Insufficient data collection and poor document management of service planning may lead to increased operational and fiscal inefficiency/ineffectiveness of the local program. Further, the local program is at risk of potential loss of accessibility for reimbursement of the state share of pool fund reimbursements for expenditures authorized based on the service planning recommendation of the FAPT that is not fully compliant with CSA statutes and related policies and procedures required to access state pool funds.

Criteria:

- Code of Virginia (COV) [§ 2.2-5208](#). Family assessment and planning team; powers and duties, Items 4 and 6
- COV [§ 2.2-5209](#). Referrals to family assessment and planning teams.
- COV [§ 2.2-2648 D. 20](#), State Executive Council Powers and Duties
- CSA Policy Manual Section 3.5 Records Management Toolkit, [CPMT Guidelines for Records Management](#) and [CSA Documentation Inventory](#)
- CSA Policy Manual Section 4.3.5, Provision of Services, Paragraph 2

Recommendation:

Prior to service planning, the CSA Coordinator and the FAPT should ensure that minimum documentation requirements are met and correspondence is maintained in the client case file or readily accessible for review if it is retained elsewhere in order to substantiate services recommending to CPMT for funding authorization. Periodic case reviews should be performed by someone other than the CSA Coordinator to establish quality control of client records and to ensure compliance with CSA statutory requirements.

Client Comment:

“We acknowledge the error of the three missing IFSPs. It has been our general practice for the last eighteen months to collect all documents described in this observation. We will continue to improve our documentation and will implement case reviews as recommended.”

Observation 3:

Client specific utilization reviews are performed in coordination with FAPT service planning activities. The recorded minutes of monthly CPMT meetings document discussions of cases on a client specific level. However, an evaluation of utilization review/utilization management practices of the Caroline County CSA program indicated that non-financial, aggregate data is not compiled and presented for CPMT review and consideration.

Utilization management reviews of overall service providers and aggregated client outcomes were not evidenced in accompanying management reports. Management reports examined did not provide “local and statewide data ... on the number of children served, children placed out of state, demographics, type of services provided, duration of services, service expenditures, child and family outcomes, and

performance measures.” Further, the management reports examined did not address “utilization and performance of residential placements using data and management reports to develop and implement strategies for returning children placed outside of the Commonwealth, preventing placements, and reducing lengths of stay in residential programs for children who can appropriately and effectively be served in their home, relative's homes, family-like setting, or their community;” [COV § 2.2-5206 \(13\).](#)”

Criteria:

- COV [§ 2.2-5206](#). Community policy and management teams; powers and duties., Item 13
- CSA Policy Manual Section 8.1, Utilization Management
- Virginia Department of Accounts (DOA), Agency Risk Management Internal Control Standards (ARMICS): (1)Control Environment: Oversight by the Agency’s Governing Board, (2) Information and Communication, and (3) Monitoring

Recommendation:

The Caroline County CPMT should develop and implement a process that requires periodic reporting of aggregate data collected regarding the status of utilization review/utilization management activities. To ensure information presented is useful in CPMT decision making, the CPMT should identify required reporting elements. Refer to Section VII of the CSA [Sample Documentation Inventory and Suggested Model UM Plan](#)  best practice guidelines on data that can be collected for the purpose of utilization management.

Client Comment:

“We agree that we need to implement periodic reporting of aggregate data collected.”

B) FISCAL ACTIVITIES

Observation 4:

Caroline County CSA Program expended an estimated \$8,498 and was reimbursed \$6,259 (state share) in Fiscal Years 2014-2015 to cover the cost of services provided to youth and families where service planning activities were not in accordance with CSA requirements. This condition was observed for 3 (50%) of the 6 client cases examined. Affected transactions included payments where services were: (1) not documented in an IFSP and (2) duplicative/overlapping. Based upon the conditions cited, the potential that CSA pool funds could be mismanaged is significantly increased. Specifics are detailed in the table on page 9.

Caroline County Comprehensive Services Act Program			
Client ID	Fiscal Year	Exception Code	Estimated Questionable Costs** (State Share Only)
A	14	1,2	\$ 4,474.00
B	14	1	\$ 270.00
C	14-15	1	\$ 1,515.00
ESTIMATED TOTAL			\$ 6,259.00
**Questionable costs were based on report figures: Service Plan notes and Thomas Bros. Client Payment History Reports			
EXCEPTION CODES			
1 = Services not documented in the IFSP.			
2 = Duplicate case management services; prohibited per DMAS regulations			

Criteria:

- COV [§ 2.2-5206](#), Items 6, 8, and 9
- CSA Manual 3.1.5 Duties and Responsibilities;
- DOA ARMICS, Control Environment, Control Activities: Monitoring

Recommendation:

- The FAPT team should ensure that all services recommended are documented in formal IFSP, and that services recommended would not present a duplicate/overlap of services.
- The CSA Coordinator should ensure that payment for services are consistent with the services identified and documented a formal IFSP.
- Prior to authorizing funding, the CPMT should ensure that the funding requested is an appropriate use of CSA funds. Adequate documentation should be maintained as justification for CPMT funding decisions.
- The CPMT should submit a quality improvement plan, for review by the OCS Finance Office, to address whether the funds 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:

“We disagree that we provided duplicative services based on our comments on Observation 1. However, upon receiving the draft results, we moved the June 2014 payments of in home services from CSA to another funding category for a total of \$1320. Regarding Client B, the payment for service with no IFSP was for service hours previously authorized in an IFSP that had not been rendered, not additional or new services. We agree that we will ensure that all services are documented on

a formal IFSP and that adequate documentation is maintained. We agree to submit a Quality Improvement Plan.”

Auditor Comment: DMAS policy restricts concurrent funding of residential treatment and IIH (Medicaid eligible services), and has deemed the case management component of these services as duplicative. Accordingly, use of state Pool Funds is also restricted. Per CSA Policy, state Pool Funds shall not be used to purchase community-based behavioral health services for a Medicaid-eligible client.

C) STATUTORY NON-COMPLIANCE

Observation 5: The Caroline County CPMT has not coordinated and documented a formal long-range plan that includes an assessment of the current risks, strengths and needs of the existing program. The CPMT has not explicitly identified and documented performance measures, objectives, strategies to aid in evaluating the effectiveness and accountability of the local CSA program. Further, a formal plan has not been presented to the Caroline County Board of Supervisors along with the annual budget submission in accordance with the Caroline County CPMT’s Policy and Procedures Manual. 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 absence 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 [§ 2.2-5206](#). Community policy and management teams; powers and duties. Item 4
- CSA Policy Manual, Section 3.1.5 Duties of the CPMT Toolkit, [Coordinated Long Range Planning](#)
- DOA ARMICS, Control Environment, Risk Assessment, and Control Activities

Recommendation: The Caroline County CPMT should coordinate with CSA stakeholders’, develop, document, and implement a long range plan to guide the locally administered CSA program. The process should include development of a formal risk assessment process and measurable criteria to be used for evaluation of program accountability and effectiveness. The CPMT could initiate the discussion using information collected in the most recent Annual GAP Survey that has been completed by the Caroline County CPMT.

Client Comment: “We agree that we need to develop and implement a long range plan.”

Observation 6: Updating of the current Caroline County CPMT Policy manual is needed to ensure that the manual includes language to address specific requirements established by the Comprehensive Services Act and CSA policies/procedures adopted by the State Executive Council. Specifically, the written policies and procedures have not been established to govern:

- family engagement,
- intensive care coordination,
- records retention/file management (i.e. active/inactive), and
- collection/maintenance of student testing identification data for students receiving congregate or private day education services.

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](#). Community policy and management teams; powers and duties. Items 1 and 17
- CSA Policy Manual Section 3.1.5.c Family Engagement Toolkit, [Family Engagement Policy adopted by SEC](#)
- CSA Policy Manual Section 3.5 Records Management Toolkit, [CPMT Guidelines for Records Management](#)
- CSA Policy Manual Appendix B, Department of Education Toolkit, [Reporting of Student Testing Identifier to CPMT for IEP Placements in Private Programs](#)
- DOA ARMICS, Control Environment

Recommendation: The Caroline County CPMT should immediately initiate action to establish policies and procedures that were omitted from the existing manual. In addition, the CPMT should implement a process for managing periodic reviews of local operating manuals to ensure that policies and procedures are developed, documented, and formally adopted by the CPMT that are in accordance with CSA statutory requirements , as well as policies and procedures adopted by the State Executive Council to further evidence compliance.

Client Comment: “We agree that we need to update our local policy to address family engagement, ICC, records retention/management, and STI collection.”

**OBSERVATIONS AND RECOMMENDATIONS
SECTION 2 – OTHER DEFICIENCIES**

D) GOVERNANCE ACTIVITIES - CPMT

Observation 7: Internal controls established by the Code of Virginia, Comprehensive Services Act were not effectively implemented by the community policy and management team in order to safeguard against potential liabilities, conflicts of interest, and separation of duties pertaining to the referral of services and approval of access to CSA pool funds for eligible at-risk youth and families. Three instances were observed that demonstrated that the established controls were not working as intended:

- Statements of Economic Interest forms completed were not filed in accordance with the Code of Virginia, Conflict of Interest Acts for persons serving on the CPMT and FAPT that do not represent a public agency. In lieu of completing the requirements set forth in § [2.2-3117](#) of the State and Local Government Conflict of Interests Act (§ [2.2-3100](#) et seq.), non-public representative signed a written statement affirming that that they had no potential conflicts of interest.
- The CPMT has authorized FAPT to approve funding request not to exceed \$500. This practice potentially impedes the segregation of duties control, by allowing FAPT to develop service plan, recommend funding, and subsequently approve funding request.
- The CSA Fiscal Agent prepares and approves pool fund expenditure reimbursement requests. This practice potentially impedes the segregation of duties control to ensure that adequate review and authorization of fiscal activity is performed.

The effectiveness of the controls to ensure accountability and appropriate use of CSA pool funds are reduced, because the increased opportunity for a single body/individual to engage in the referral, approval, and/or recording of CSA funded services.

Criteria:

- COV § [2.2-5205](#). Community policy and management teams; membership; immunity from liability. Par. 4
- COV § [2.2-5206](#). Community policy and management teams; powers and duties. Items 2, 5, 6,8, and 9
- DOA ARMICS, Control Activities: Segregation of Duties and Verification

Recommendation:

- The CPMT should ensure that non-public agency representatives serving on the CPMT and FAPT immediately complete and file the required Statement of Economic Interest form.
- The CPMT should revise policy delegating authorization of funding to FAPT to ensure that adequate segregation of duties is maintained in the service planning and funding decision making process.
- The CSA Fiscal Agent should be prohibited from preparing and authorizing pool fund expenditure requests. The CPMT should immediately request to inactivate the Fiscal Agent as a report preparer in the CSA Expenditure Reporting System.

Client Comment:

- “We are taking the recommendation regarding the Statement of Economic Interest form under advisement.”
- “We have already changed our local policy manual to reflect that FAPT does not approve funding requests below \$500.”
- “Our CSA Coordinator will be completing the pool fund expenditure reimbursement reports.”

E) GOVERNANCE ACTIVITIES - FAPT

Observation 8:

Improvement is needed with respect to consistency in the documentation of service planning records. In some instances, Individual Family Service Plans (IFSP) were manually prepared by case managers and presented to the Family Assessment and Planning Team for review and final service planning considerations and recommendations. The IFSP includes stated goals and timeframes authorized by the FAPT, which are also recorded in Thomas Brothers' case management system (Automated). However, the following inconsistencies were noted with regard to the manual IFSPs and automated IFSPs:

- Stated goals were more explicit in some instances in the manual IFSP than the goals outlined in the automated version, which were more general.
- Automated IFSPs included the anticipated dates services would be initiated, but did not reflect the anticipated service termination dates.
- The Lead agency representatives did not always sign manual IFSPs.

Consistency provides assurance regarding the reliability and integrity information generated as result of service planning and funding activities by FAPT and CPMT. It also reduces the likelihood of miscommunications among stakeholders participating in service planning and funding decisions, as well as the potential for non-compliance with applicable policies and procedures pertaining to local administration and implementation of the Comprehensive Services Act.

Criteria: DOA ARMICS, Control Activities, Information and Communication

Recommendation: Policies and procedures governing the FAPT process should incorporate language address manual and automated IFSPs. The CPMT should designate which document represents the official plan and that all earlier versions are identified as drafts and or marked void if not applicable. The FAPT should ensure that explicit goals, anticipated service termination dates, and required signatures are indicated in the final version of the IFSP.

Client Comment: “We agree that our IFSPs need improvement. We will adjust our policy and procedure to ensure clarity and will require IFSPs to meet appropriate standards.”

CONCLUSION

Our audit concluded that there were major deficiencies¹ in internal controls over the Caroline County CSA program. Conditions were identified that could adversely impact the effectiveness and efficient use of resources, accomplishment of program objectives, as well as compliance with statutory requirements. An exit conference was conducted on May 19, 2015 to present the audit results to the Caroline County Community Policy and Management Team. Persons in attendance representing the Caroline County CPMT:

Alan Partin, Assistant County Administrator

Patricia Wright, CPMT Chair/Parent Representative

Wendy Sneed, Director
Caroline Department of Social Services

Sharon Killian, Clinical Services Director
Rappahannock Area Community Service Board (RACSB)

Tammy Dehr, Supervisor
Fifteenth District Judicial Court Services Unit

Cathy Gregory, Special Education Director
Caroline County Public Schools

Anne Tyree, Assistant Director/CPMT Fiscal Agent
Caroline Department of Social Services

Megan Sparks, CSA Coordinator

Representing the Office of Comprehensive Services was Stephanie Bacote, Program Audit Manager. We would like to thank the Caroline County CPMT and related CSA staff for their cooperation and assistance on this audit.

¹Major deficiency is defined as an internal control deficiency or combination of deficiencies that severely reduces the likelihood that the entity can achieve its' objectives." Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Integrated Framework, May 2013.

REPORT DISTRIBUTION

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