

***COMPREHENSIVE SERVICES ACT
PROGRAM AUDIT***

Prince George County

Audit Report No. 02-2015

March 23, 2015



**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 Prince George County Comprehensive Services Act for At Risk Youth and Families program (CSA). Our audit concluded that there were major deficiency in internal controls¹, particularly in reference to operational, governance practices and fiscal activities. Conditions were identified that could adversely impact the effectiveness and efficient use of resources, as well as non-compliance with statutory requirements. The following significant issues were identified:

- Documentation of service planning activities requires strengthening to ensure compliance with program requirements. Our examination found client files were missing Individual Family Service Plan (IFSP) data elements necessary for service planning. Omissions from client case files included child/family strengths, measurable goals and objectives, clearly defined recommended service, Virginia Child and Adolescent Needs and Strengths Assessment (CANS), and evidence of parental or foster parent participation in service planning.
- Written policies and procedures are out dated and are not consistent with State statutes, established state CSA guidance, and/or best practices which direct the Community Policy management team (CPMT) to ensure that procedures are established to govern local CSA programs.
- Internal controls established by CSA statutes were not effectively implemented by the CPMT in order to safeguard against conflicts of interest pertaining to the referral of services and approval of access to CSA pool funds by eligible youth and their families.
- Adequate measures have not been established and/or implemented by the Prince George CPMT to evaluate and ensure accountability and effectiveness of the locally managed CSA program.
- Expenditure reimbursements were requested and processed for payment of services where the requirements for compliance with local and state CSA policies and procedures were not met resulting in an estimated questionable cost totaling \$19,144.

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


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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 Prince George 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 March 23, 2015 and covered the period August 1, 2013 through July 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 the local CSA program.
- To assess the level of coordination among local government CSA stakeholders and efforts to improve CSA performance by evaluating the local CSA program's operational and utilization review practices.

The scope of our audit included youth and their families who received CSA funded services during fiscal year 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.

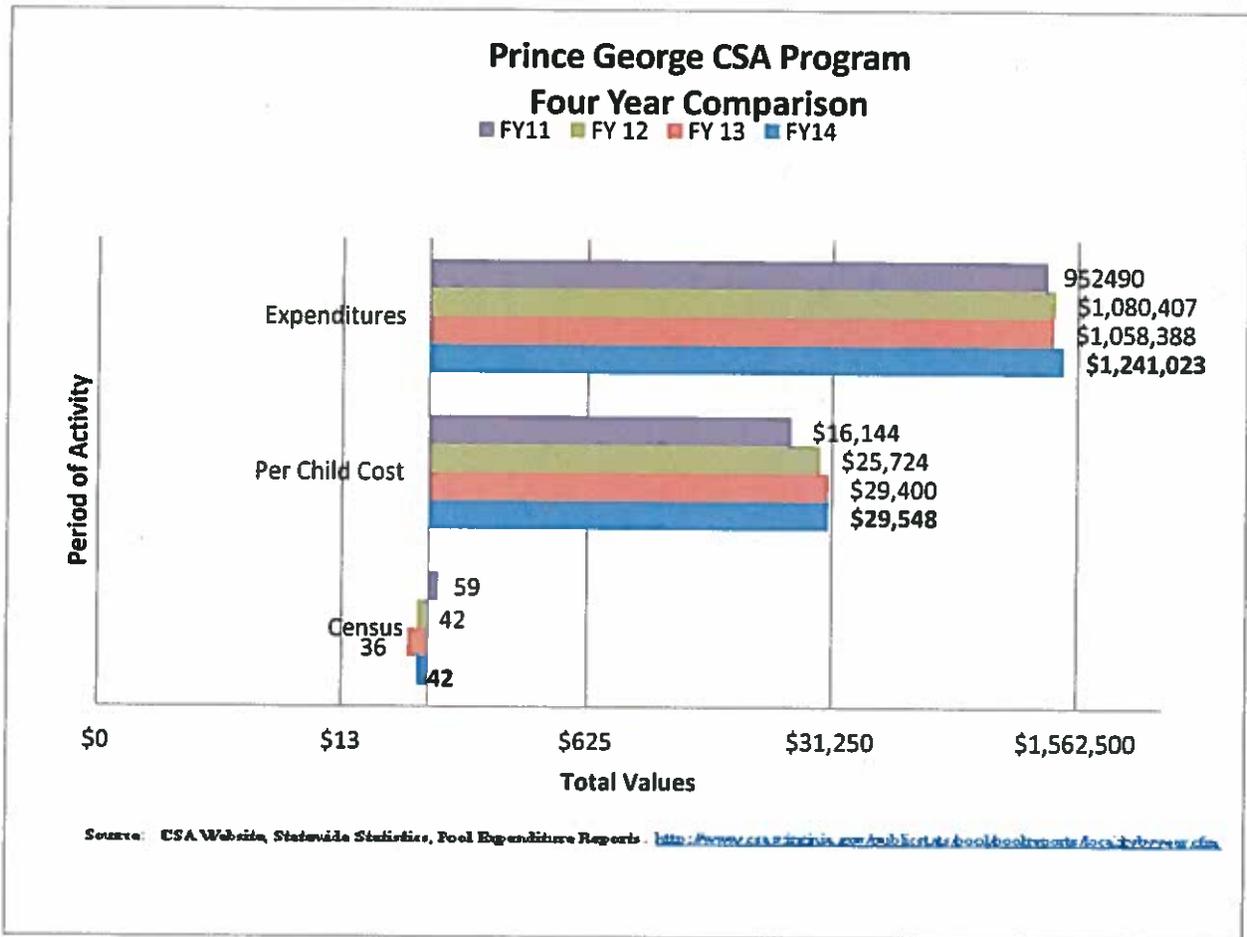
BACKGROUND

Prince George County was created in 1703 and covers approximately 276 square miles, located approximately 25 miles southeast of Richmond, Virginia and approximately 75 miles northeast of the Hampton Roads Area. The County borders the Cities of Hopewell, Petersburg, Colonial Heights and the counties of Chesterfield, Charles City, Surry, Sussex and Dinwiddie. The County is a part of the Richmond Metropolitan Statistical Area (MSA). According to the US Census, the estimated population in Prince George for 2013 is 37,253 and the median household income from 2009 - 2013 is \$63,074. Prince George County has transitioned from an agricultural economy to a military information economy through the expansion of Fort Lee Army Base. The largest employer for the county is the US Department of Defense.

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 \$269.8 million appropriated by the Virginia General Assembly, the total combined state and local allocation for the Prince George County for FY14 was \$609,861. Actual net expenditures for fiscal year 14 totaled \$1,241,022.99. Prince George CPMT requested and was granted a supplement of \$676,809 in state and local funds to meet the "sum sufficient" requirement to provide services to eligible mandated at-risk youth and families in their community. Mandated children are youth referred for the purposes of special education (SPED) in an approved private school educational program or a child that has been placed in foster care through a parental agreement, or entrusted to a local social services department or a youth determined to be eligible for foster care services. Non-mandated children are youth with emotional or behavior problems referred by a juvenile and domestic relation court or the Department of Juvenile Justice, Community Service Board, a private or locally operated public residential program or non-residential program community based treatment program, or parent.

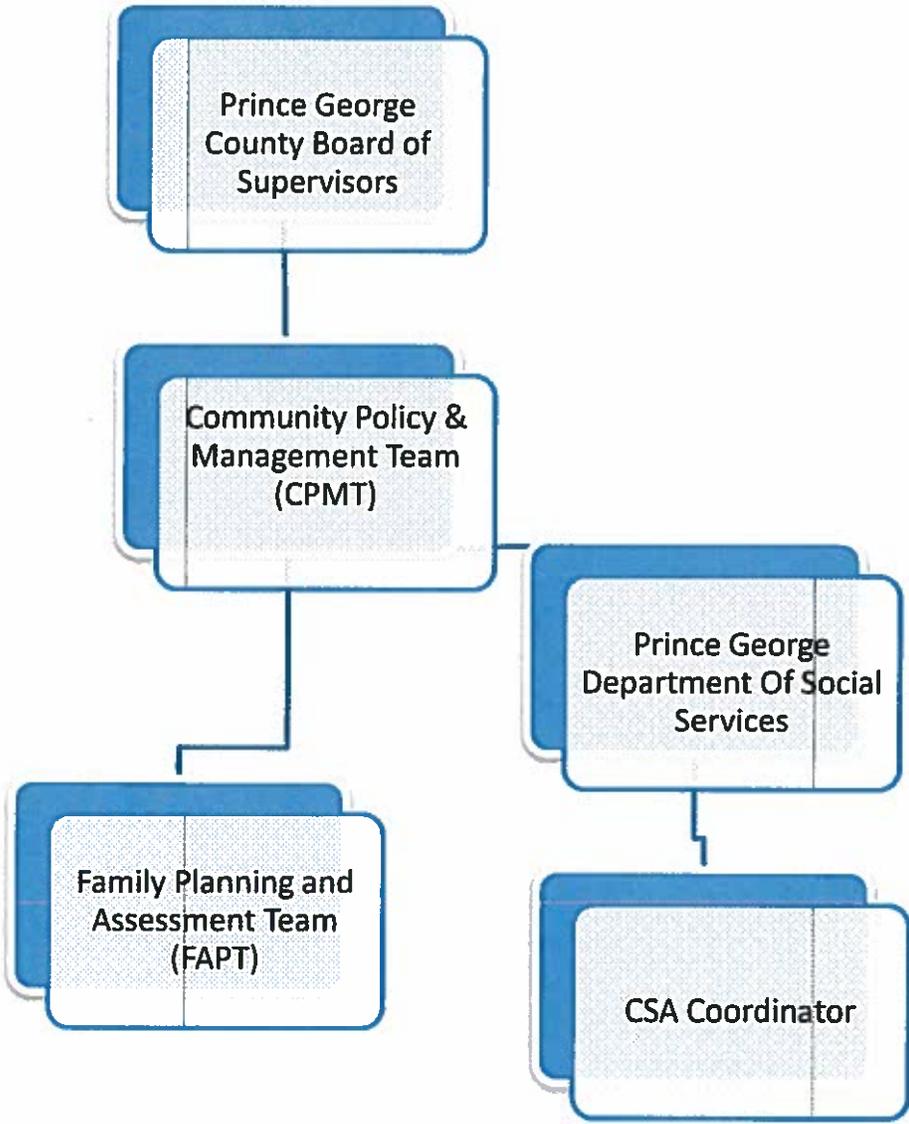
The total \$1,241,022.99 expenditures were used to provide services to 42 youths. Based on reported figures for fiscal year 2013, the average per capita cost for CSA in Prince George County is \$33. The FY 14 reimbursed expenditures for Prince George County increased by 17 % compared to FY 13, which directly correlates to the 17% increase in the number of youth served compared to FY 13 as depicted in Exhibit 1.

Exhibit 1



The state funds, combined with local community funds, are managed by local interagency teams, referred to as the “Community Policy and Management Team (CPMT) which plans and oversees services to youth. Prince George County CPMT was established to comply with this statute. The CPMT is supported in this initiative administratively by a CSA Coordinator, and one FAPT team responsible for recommending appropriate services to at risk children and families. The local management structure for the Prince George County CPMT is as follows:

PRINCE GEORGE CSA ORGANIZATIONAL STRUCTURE



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

A) PROGRAM ACTIVITIES

Observation 1:

Documentation of service planning activities requires strengthening to ensure compliance with program requirements. Five case files were examined to confirm that required documentation was maintained in support of and to validate FAPT and /or multi-disciplinary team (MDT) referral and CPMT funding decisions. The results of the examination, identified opportunities for improvements based on the following:

- Client case files did not always contain sufficient information demonstrating compliance with CSA requirements key to coordination and service planning by FAPT. Data omitted from case files reviewed included: (1) IFSP data elements necessary for service planning, such as presenting child/family strengths (2) measurable goals and objectives (3) clearly defined recommended service (4) completed CANS (5) discharge CANS completed upon case closure and (6) parental or foster parent participation in service planning. At least two of the described exceptions were observed in 3 of the 5 (60%) case files reviewed.
- The IFSP used by Prince George did not include a defined section for the FAPT to document the families strengths and weaknesses, recommended services and target dates for services to ease in the review of case records. It is to be noted that Prince George CPMT has adopted new forms effective June 2014 to better document their service planning efforts.

Prince George local policy states that the IFSP will clearly specify the goals to be achieved, the resources needed, target dates, and the responsibilities of all parties. IFSP will be signed by the youth, custodial parent or guardian and case manager. The foster parents are asked to sign as well if the youth is living in their home. Also, Prince George CPMT local policy states that FAPT meeting will not be conducted unless at least one parent/guardian is in attendance, except where there are extenuating circumstances. The

policy does not state that IEP cases are exempted from this local requirement if the parent participated in the IEP meeting.

Insufficient data collection and poor document management in service planning may lead to increased operational and fiscal inefficiency and ineffectiveness of the local program. Further, this condition fosters an environment that makes the program more susceptible to potential loss of accessibility to State funding in support of local programs as a result of non-compliance with CSA statutes regarding service planning and access to pool funds.

Criteria:

Code of Virginia Section 2.2-5209; CSA Manual 3.2.5. FAPT Duties and Responsibilities. CSA Manual 8.1 and Toolkit "Utilization Management" Utilization Management and Review. Policies and Procedures for Access to CANVaS [COV § 2.2 5210](#); [COV § 2.2-2648.D.13](#); Requirements and Recommendations Frequency of Administration of the Virginia Child and Adolescent Needs and Strengths Assessment (CANS) for the Comprehensive Services Act (CSA) updated July 2011; Local policies section VII Utilization Management Review (UM/UR) Prince George CPMT operating guidelines Family Participation policy, and Individual Family Service Plan. Prince George CPMT Operating policies and procedures

Recommendation:

The CPMT should ensure that the IFSP template used properly documents FAPT service planning efforts to include measurable goals/objectives, identification of child /family strengths and needs, clearly stated service recommendations, and evidence of family participation in FAPT meeting. In addition, cases files should contain CANS assessments, (initial, re-assessment and discharge in accordance with Prince George Utilization Review policy and state requirements) to ensure compliance with applicable state and local policies.

Client Comments:

"All Prince George CSA forms were revised and approved by CPMT May 2014."

Observation 2: Prince George CPMT did not maintain a listing of State Testing Identifiers (STI) numbers as required by OCS/DOE guidelines. Prince George CPMT does not have a policy regarding the collection of data for students with disabilities receiving congregate care education services or private day education services. According to the joint memorandum from OCS and the Department of Education (DOE) dated 10/29/10, beginning FY 2011 “each CPMT should develop a specific procedure locally for the collection and maintenance of this information.” The listing at a minimum should contain the STI number, student name and service placement type.

Criteria: [CSA Manual Appendix B – Department of Education Tool Kit, Reporting of Student Testing Identifier to CPMT for IEP Placements in Private Programs](#)

Recommendation: Prince George Co. CSA program uses Thomas Brothers (TB) system which provides a mechanism to capture the required data elements in accordance with the OCS and DOE joint memorandum. Prince George CPMT should immediately adopt a STI data collection procedure that includes the required data elements and consider using the module in TB to maintain the listing. The CSA Coordinator should maintain the listing per the requirements of the joint memorandum to ensure continued compliance with OCS –DOE guidance for tracking youth served.

Client Comment: “Corrected immediately upon notification in 11/2014. Operation guidelines revised and approved 1/2015”.

B) CPMT ADMINISTRATION

Observation 3: Written policies and procedures are out dated and are not consistent with State statutes, established state CSA guidance, and/or best practices which direct the CPMT to ensure that procedures are established to govern local CSA programs. A review of Prince George CPMT policies and procedures noted the following criteria were not met:

- The policies and procedures used to cover nine months of the audit period under review had not been updated since June

2002. The CPMT did conduct a review of the 2002 policy in March 2011; however, no changes were made to the policy. These policies did not include the following statutory requirements and/or best practices:

- Intensive care coordination services for children who are at-risk of entering, or are placed in, residential care through the Comprehensive Services Act program;
 - Prince George operating policies and procedures does not include a section on records retention/destruction.
- Policies and procedures contain contradictory language regarding the approval of expenditures to access State pool funds. Prince George CSA operating policies guidelines states “The FAPT, through its decision making process, may authorize the direct expenditure of pool funds within the following boundaries...” Per the Code of Virginia, FAPT is responsible for assessing the strengths and needs of the child and family and recommend services according to the identified needs of the child and/or family. The authorization of expenditures is the responsibility of the CPMT. It is to be noted that although this is written in Prince George policy it is not practiced.
 - Written policies and procedures regarding their approval process to pay expenditures do not reflect current practice. Their policy stated that all bills would be processed by the CSA Coordinator signed by the CPMT Chair and the County Administrator, and then submitted to the fiscal agent for payment. The actual practice is that the CPMT Chair signs the encumbrance form and PO after the CPMT meeting approving the expenditure. The actual invoices are not signed by the CPMT Chair or the County Administrator prior to payment.

It is to be noted that Prince George CPMT adopted new policies and procedures in May 2014. However, not all the above observations have been fully incorporated into the new policy.

Inconsistent policies and procedures with state requirements present a significant internal control weakness in governance and compliance with statutory requirements.

Criteria: [COV § 2.2-5206](#), Item 17, CSA Policy Manual 3.1.5 Duties and Responsibilities; [§ 2.2-2648](#) subdivision D 22; OCS/DOE Joint Memorandum Issued October 29, 2010: [Reporting of Student Testing Identifier to CPMT for IEP Placements in Private Programs](#), COV 2.2-5208,

Recommendation: The Prince George CPMT should continue with the revisions and updates to its policy and procedure manual and ensure the revised document incorporates the language that has not been addressed in the manual (as noted above) to make certain their program complies with state statutes, CSA guidance and best practices.

Client Comment: “ICC policy approved 1/7/15
Expenditure policy revision approved 1/7/15
Bill processing policy approved 1/7/15
Records Retention/ Destruction policy approved 1/7/15”

Observation 4 Internal controls established by CSA statutes were not effectively implemented by the CPMT in order to safeguard against conflicts of interest pertaining to the referral of services and approval of access to CSA pool funds by eligible youth and their families.

- The auditor could not attest to the timeliness of completion SOEI forms completed by the private provider and parent representatives serving on the CPMT and/or FAPT teams due to the forms not being dated.
- The auditor noted the DSS representatives for the CPMT and FAPT are each other’s alternate when they are unable to attend meeting. While reviewing board minutes, the auditor noted that the FAPT representative attended 3 CPMT meetings during the audit period. Per review of case records the auditor noted an instance where the CPMT representative substituted for the designated FAPT representative. In reviewing CPMT board minutes there is no evidence to demonstrate that parties

refrained from voting on cases in which they were involved in recommending services.

The effectiveness of the controls to ensure accountability and appropriate use of CSA pool funds are significantly reduced, based on the increased opportunity for possibility that personal interest were potentially not appropriately disclosed by required parties and the increased opportunity for the same individuals to engage in both the referral and approval of CSA funded services.

Criteria: COV Sections: [§ 2.2-3100](#); [§ 2.2-3101](#); [§ 2.2-3117](#); [§ 2.2-5205](#); [COV § 2.2-5207](#); DOA Agency Risk Management and Internal Control Standards, Control Activities

Recommendation: The CPMT for the Prince George should ensure that the Statement of Economic Interests Form is completed immediately for all non-public participating members serving on the CPMT and FAPT and that the forms are properly dated. Effective July 1, 2015, filing requirement of the Virginia Conflict of Interest Act were revised. Specifics of the changes are noted in Code of Virginia 2.2-3115. In addition, CPMT should ensure that the designated alternates for each team are not involved in the client service planning and the authorization of expenditures for the same client.

Client Comment: “Updated SOEI forms with a date space have been downloaded for future use with new timeframes in accordance with COV 2.2-3115.”

Observation 5: Adequate measures have not been established and/or implemented by the Prince George CPMT to evaluate and ensure accountability and effectiveness of the locally managed CSA program. Opportunities for improvement were noted based on instances of non-compliance with CSA statutory requirements and internal control weaknesses identified as follows:

- The CPMT has not documented a formal plan to substantiate coordination of long-range planning that includes an assessment of the current risks, strengths and needs of the existing system, as well as establishing and documenting measurable criteria for evaluating the effectiveness of the local CSA program. Prince George CPMT has a policy regarding long range strategic planning

in their operating policies and procedures manual which states that the CPMT will develop an annual plan for utilizing State Pool fund, State trust funds and other community resources by June 1st of each year. The annual plan would include community wide goals, objectives, strategies and resources within member agencies. The plan would also identify emerging issues, trends, and opportunities in their community and at the state and national levels.

- A formal process documenting utilization management (UM) activity has not been implemented by Prince George CPMT, although their policies and procedures states they adopted the OCS Utilization Management Guidelines. Program oversight by the CPMT has not included review and/or assessment of specific reports that summarizes in aggregate program outcomes to demonstrate accomplishment of local program goals and objectives and effectiveness of the services provided correlated with the funds expended. Moreover, Prince George CPMT has not identified goals and objectives for its locality to assess overall program performance. The CPMT did provide to the County Board of Supervisors, County Administrator and fiscal agent, a FY 2013 comparison report on CSA expenditures and total youth served by service type. The report also included a summary of major accomplishments; however, the reported accomplishments were operational outputs and did not include measureable programmatic outcomes.

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 long range plan, coordination, and program evaluation to ensure that the goals and objectives of the program are met ultimately impacts the CPMT efforts to better serve the needs of youth and families in the community and to maximize the use of state and community resources.

Criteria:

[COV § 2.2-5206](#), Items 4, 6, and 13, CSA Manual [COV § 2.2-5206 \(13\)](#); CSA Manual Section 8.1 Utilization Management, [2011 Appropriations Act, Chapter 890, Item 274 § C.3.d.](#), [Toolkit Coordinated Long Range Planning](#); DOA Agency Risk Management and Internal Control Standards, Control Environment

Recommendation:

As required by CSA statute the CPMT must develop long range plan that ensures the development of resources and services needed by children and families in their county. The plan should include a formal risk assessment that identifies service gaps, strategies to address gaps and measurable criteria to be used for evaluating program effectiveness based on the needs in their community. The CPMT should define the measurable criteria for the utilization management activities and monitor implementation of the UM plan. The CPMT should initiate a process that requires periodic reporting on the status of UM activities.

Client Comment:

“Prince George Policy and Management Team will make every effort to better document the short and long range planning process completed by the team to address the needs of our families and citizens and the ongoing efforts with school and county officials to meet the educational needs of students requiring private day placements. The Operating guidelines for PG CSA were updated to provide for the annual planning process.”

C) FISCAL ACTIVITIES

Observation 6:

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.

In order to be eligible for funding for services through the state pool of funds, a youth, or family with a child, shall meet one or more of the eligibility criteria specified the Code of Virginia § 2.2-5212 and shall be determined through the use of a uniform assessment instrument and process and by policies of the community policy and management team to have access to these funds.

In one of 5 (20%) cases tested, a CANS assessment was not completed until July 2014, although the child had been receiving CSA services since April 2012. The case manager stated that she could not locate any assessments prior to her becoming the new case manager. Total questioned cost equals \$19,144.

Criteria:

COV § 2.2-5212; 2011 Appropriations Act, Chapter 890, Item 274, § B.9 § 2.2-5206. Community policy and management teams: powers and duties Item 9; CSA Manual denial of funds policy COV §2.2-2648(D)(20).

Recommendation:

Prince George CPMT should ensure adherence with all state policies regarding allowable costs before accessing state pool funds, which includes, but is not limited to, annual CANS assessment entered into CANVaS on all youth funded by CSA. The CPMT should conduct a review of the all CSA cases not tested during the audit to assess how many funded cases did not have CANS assessments completed to access pool funds during the review period. Upon completion of the review, the CPMT should report results (i.e. number of cases without a CANS assessment), to the auditor for determination of the extent of non-compliant practices and identification of expenditures that could be subject to denial of funds policy in accordance with COV §2.2-2648(D)(20).

Client Comments:

“On July 2011 a guidance document entitled “Recommendations Regarding Frequency of Administration of the Virginia Child and Adolescent Needs and Strengths Assessment (CANS) for the Comprehensive Services Act (CSA) *updated July 2011*” was issued. This document stated:

Recommended Guidelines: Every child receiving CSA funds shall receive a comprehensive CANS assessment initially, with reassessments determined based on the needs of the child and family and the intensity of the services provided as described below. A comprehensive assessment is required annually and when the child is discharged from CSA.

- If the child is solely receiving basic foster care maintenance, including day care, a reassessment is a local option based on the needs of the child and family.

The CSA Coordinator at the time and the Prince George Community Policy & Management Team interpreted this guidance to say that some children did not need to be *reassessed* annually if they were only funded for foster care maintenance services. The child in the case tested for this audit entered care with his sibling in the 2009 when CAFAS was the official assessment tool. The children were assessed initially under the CAFAS guidance of the time and were not “reassessed” based on the CPMT’s

interpretation that they were exempt from a “reassessment” based on the local policy.

Supervision of the CSA program was moved under the direction of Prince George Social Services in FY13-14 upon the separation of the CSA Coordinator from the County. During FY13-14, the Prince George CPMT began the process of reviewing and revising the local policies and procedures for CSA. One revision implemented was to have ALL foster children follow the FAPT process regardless of source of funding. Including ALL foster children in this process allowed for each child to have an annual CANS, a FAPT review, a service plan, and utilization review by the multidisciplinary team. When the child in the case test was cycled into the FAPT process, his CANS was completed per the revised policy.

After discussion with the OCS program auditor, it became clear that the Prince George CPMT was operating on a misinterpretation of the 2011 guidance document regarding the CANS. A local review of all cases has been completed to ascertain the extent of cases without the CANS during the review period. We found that only this sibling group was without the CANS during the time in question, most likely due to the fact that they entered foster care prior to the implementation of the CANS. The CPMT did not realize at the time that “initial” implied an annual assessment in the guidance document and not an initial assessment done at the time a child entered foster care. The current local policy requiring ALL foster children to meet CSA program requirements has been put in place as an internal control to ensure compliance and consistency regardless of source of funding for the foster children.

The Prince George CPMT respectfully requests mitigation of the \$19,144 costs in question for this child. The Prince George CPMT is ensuring adherence with all state policies regarding allowable costs before accessing state pool funds, which includes an annual CANS assessment and a discharge CANS assessment at minimum is entered into CANVaS on all youth. We are available for further discussion if needed to reduce the negative fiscal impact of this finding.”

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

Observation 7:

A formal process has not been established to evidence the reconciliation of CSA reported balances and the locality's reported general ledger account balances. The OCS auditor was provided a reconciliation completed by the locality's external auditors and not by a person employed by the county. Standard industry best practices dictate cash receipts, appropriation, expenditures and fund balance reconciliations are formally reconciled at least monthly. Monthly reconciliations further enhance 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
COV DOA Agency Risk Management and Internal Control Standards, Control Activities

Recommendation:

The CPMT should ensure that a process is established for fully reconciling the CSA balances, to include appropriations, expenditures, revenues, and cash (where applicable) with local government general ledger accounts.

Client Comments

"A revised process was approved February 2015 that established a monthly reconciliation by a Finance department specialist to reconcile the CSA balances, to include appropriations, expenditures, and revenues with local government general ledger accounts. The process will be overseen by the Director of Finance."

Observation 8:

The participations level of 3 CPMT representatives (CSB, CSU, and the parent representative missed, 42%, 33%, and 33% respectively of the CPMT meeting for the audit period under review. An alternate did not attend the CPMT meeting in their absence Further Prince George CPMT Bylaws do not address an attendance requirement for CPMT meetings. The absence of the CSB, CSU, and the parent representatives of the governing body responsible for the administration and implementation of the local

CSA program represents a material weaknesses in oversight and governance of the program, which may ultimately impede the intent of CSA to create a collaborative system of services that is contingent upon the participation of the member agencies and community representatives to provide the expertise in their respective areas.

Criteria:

COV § 2.2-5205 CSA Policy Manual 3.2.2. **Membership**; COV § 2.2-5200; Prince George CPMT By Laws

Recommendation:

Prince George CPMT in coordination with local government officials should ensure that a CSB, CSU and parent representatives actively participates in the CPMT monthly meeting. If the representatives are unable to attend then they should send an alternate that is appropriately qualified to obligate agency funds. Prince George CPMT may want to consider adopting policies and procedures that address required attendance at CPMT meetings and outline steps to be taken when the policy is not adhered to by members.

Client Comments

“The By-laws of the Prince George Policy and Management Team were revised on January 7, 2015 to reflect the recommendations noted above:

- c) Team members or their designee are expected to regularly attend and participate in at least seventy-five percent (75%) of the scheduled meetings within a fiscal year. All designees shall be considered full voting members of the CPMT. Failure to meet attendance expectations will be managed by the CPMT chair with the respective agency or appointing authority.”

CONCLUSION

Our audit concluded that there were major deficiency in internal controlsⁱⁱ over the Prince George County CSA program, particularly in reference to governance and accountability. Conditions were identified pertaining to the current management structure, operating, and fiscal practices of the locally administered program that could adversely impact the effective and efficient use of resources, as well as non-compliance with statutory requirements. An exit conference was conducted on March 4, 2015, to present the audit results to the Prince George County CPMT. Persons in attendance representing the Prince George CPMT were Zetta Ethington, CPMT Chair, Jerry Skalsky, County Board of Supervisors, Shel Douglas-Bolyard, Social Services, Regina Smith, Community Service Board, Woody Harris, Court Services Unit, Kirsten Eichert, Private Provider, and Ellen Chaisson, Parent Representative. Representing the Office of Comprehensive Services was: Annette Larkin, Program Auditor, Stephanie Bacote Program Audit Manager, and Chloe Carter, Compliance Specialist. We would like to thank the Prince George County Community Policy and Management Team and related CSA staff for their cooperation and assistance on this audit.

ⁱⁱ 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.

REPORT DISTRIBUTION

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