

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

***Grayson County
Self-Assessment Validation***

Final Audit Report No. 32-2022

May 30, 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 Reimer, M.S.
Executive Director

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

May 30, 2023

Mike Hash, CPMT Chair
Grayson County CSA Program
9075 Carsonville Rd
Independence, VA 24348

RE: Grayson County CSA Program Self-Assessment Validation
Final Report, File No. 32-2022

Dear Mr. Hash,

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year 2022, the Grayson Community Policy and Management Team (CPMT) has completed and submitted the results of the self-assessment audit of your local Children's Service Act (CSA) Program. Based on the review and examination of the self-assessment workbook and supporting documentation provided by the Grayson County CSA program completed on February 7, 2022, and covering the period July 1, 2020, through June 30, 2021, our independent validation:

Concur

Partially Concur

Does Not Concur

with the conclusion reported by the Grayson 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 on behalf of the Grayson County CSA Program. The explanations for our assessment results are as follows:

Validation procedures identified a deficiency indicating non-compliance in the local CSA program not identified 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 are detailed on page 2.

SIGNIFICANT NON-COMPLIANCE OBSERVATION- REPEAT

Non-public members serving on CPMT and FAPT did not complete the Statement of Economic Interest (SOEI) form as required by Code of Virginia sections [§ 2.2-5205](#) and [§ 2.2-5207](#). The guidance provided in OCS Administrative Memo #18-02 [Statement of Economic Interest Filings for FAPT and CPMT Members](#) directs that the forms be completed upon appointment and filed with the clerk of the local governing body, who is responsible for maintaining these filings as public records for five years. A similar observation was reported in the prior audit of the Grayson County CSA Program dated August 23, 2018. A quality improvement plan (QIP) was submitted and subsequently reported as completed. However, QIP tasks are not working as intended.

RECOMMENDATIONS

1. The CPMT should ensure all parties not representing a public agency and currently serving roles on CPMT and FAPT complete the SOEI (long form) immediately. The CSA office should ensure that filings are maintained in accordance with the Administrative Memo 18-02 dated January 16, 2018.
2. Newly appointed non-public officials should complete the SOEI forms upon appointment. The CSA Office, in coordination with the local Clerk's Office, should provide all new non-public members appointed to the CPMT and FAPT with a welcome packet that includes the SOEI form.
3. The CSA office should ensure that filings are maintained in accordance with the Administrative Memo 18-02 dated January 16, 2018.

CLIENT COMMENTS

See Attachment A

The Office of Children's Services respectfully requests that you submit a quality improvement plan (QIP) to address the observation outlined in this report no later than 30 days from receipt of this report. We ask that you notify this office as QIP 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 Grayson County Community Policy and Management Team, CSA staff, and partners for their contributions to completing the CSA Self-Assessment Workbook. We also would like to acknowledge the excellent assistance and cooperation that was provided by Teena Bishop, CSA Coordinator. Mrs. Bishop's efforts enabled the audit staff to resolve any questions/concerns observed during the validation process. Please feel free to contact us should you have any questions.

Sincerely,



Annette E. Larkin, MBA
Program Auditor



Stephanie S. Bacote, CIGA
Program Audit Manager

cc: Scott Reiner, Executive Director
Stephen A. Boyer, Grayson County Administrator
Kristin Shumate, CPMT Fiscal Agent
Teena Bishop, CSA Coordinator

GRAYSON COUNTY COMMUNITY POLICY & MANAGEMENT TEAM



CSA AUDIT RESPONSE
MAY 22, 2023

To: Ms. Annette Larkin, Office of Comprehensive Services

From: Teena Bishop, CSA Coordinator
Mike Hash, CPMT Chair

Ms. Larkin,

Grayson County is in receipt of the audit response for this locality and CPMT has acknowledged and is in agreement with the audit findings established for the period of July 1, 2020 - June 30, 2021.

The condition/control weakness that was established by OCS involved the fact that CPMT and FAPT did not complete the Statement of Economic Interest (SOEI) form as required by the Code of Virginia. The Teams have been made aware of this issue and the parent representatives have been instructed to complete this form in its entirety. As there are no private vendors on either Team currently, the parent representatives are the only Team members not representing a public agency. These forms will be completed and confirmed by the next Team meetings in June 2023.

Thank you so much for working with Grayson County in completing the audit process. The goal of this locality remains the service to children and families and we appreciate the ongoing support received from the Office of Comprehensive Services.

Thank You,

A handwritten signature in black ink, appearing to read 'Teena Bishop'.

Teena Bishop
CSA Coordinator

A handwritten signature in black ink, appearing to read 'Mike Hash'.

Mike Hash
CPMT Chair, Grayson County