

CHILDREN'S SERVICES ACT
PROGRAM AUDIT

King George County
Self-Assessment Validation

Final Audit Report No. 34-2020

May 3, 2021



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. Audit procedures were divided into two phases (Governance and Client Record Reviews). An interim report addressing governance activities was issued on October 23, 2020. The interim report did not include the results of an evaluation of compliance and internal controls pertaining to child/family referrals for service planning and funding as determined through client record reviews. Client record reviews were completed on April 13, 2021. This final report represents full and completed evaluation of both phases of the self-assessment validation.



COMMONWEALTH of VIRGINIA

Scott Reiser, M.S.
Executive Director

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

May 3, 2021

Ms. Ann Bueche, CPMT Chair
King George County Schools
P.O. Box 1239
King George, VA 22485

RE: King George County CSA Program Self-Assessment Validation
Final Report, File No. 34-2020

Dear Ms. Bueche:

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year 2020, the King George County 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 King George County CSA program completed February 20, 2020 and covering the period February 1, 2019 through January 31, 2020, our independent validation of CPMT governance activities:

Concurs Partially Concurs Does Not Concur

with the conclusion reported by the King George County CPMT that no significant observations of non-compliance or internal control weaknesses were found in the design or operation of internal controls applicable to the processes or services conducted on behalf of the King George County CSA Program. The explanations for our assessment results are as follows:

The King George County CPMT concluded that there were no significant non-compliance and/or internal control weakness observations noted. However, validation procedures of the locally prepared CSA Self-Assessment Workbook identified deficiencies indicating non-compliance with the statutory requirements of the Children's Services Act (CSA). 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

1. The King George County CPMT policy manual (last revised 11/21/19) does not include policies and procedures governing Intensive Care Coordination (ICC). Per COV [§ 2.2-5206](#), the CPMT shall “Establish policies for providing intensive care coordination services for children who are at risk of entering, or are placed in, residential care through the Children’s Services Act program, consistent with guidelines developed pursuant to subdivision D 22 of [§ 2.2-2648](#).” This observation was included in the interim audit report dated October 23, 2020.

RECOMMENDATIONS

1. The CPMT should develop and formally adopt policies to govern the provision of ICC services. The adopted policies should be incorporated into the existing policy manual.
2. The CPMT should periodically review local policies and procedures to ensure alignment with current CSA statutes and polices adopted by the State Executive Council for Children’s Services (SEC).

CLIENT COMMENTS

“King George does outline in the CPMT By-laws the practice of reviewing and updating policy and procedures on a yearly basis. Although we strive to include all updates/requirements as outlined in current CSA policy, we concur that we have not included all additions that should have been incorporated into our policy. We will begin a more comprehensive comparison to CSA policy when reviewing changes to local policy.”

NON-SIGNIFICANT INTERNAL CONTROL WEAKNESS

2. Financial reporting errors were noted in two (2) of eight (8) (25%) client records examined. The service name description was not accurately recorded. This detail is included in reports used to determine the allocation of the share of state and local responsibility for expenses incurred and to support continuous quality improvement monitoring efforts that is dependent upon complete, accurate, and reliable data. The individual errors lessen the reliability and integrity of data used in CSA Pool Expenditure Reports and CSA Utilization Reports.

Error Type	Client	Total Expense	Incorrect Service Code/Name	Correct Service Code/Name	Period	Fiscal Impact
Service Name Description	A	\$39,110	#41	#27	2/1/19 – 11/20/19	\$0
	B	\$540	#24-Other	#8 or #10	7/1/19 – 08/23/19	\$0

Service Code Legend:

- #8: Family Support Services
- #10: Individualized Support Services
- #24: Other (a uniquely designed service or one not otherwise named and defined)
- #27: Private Foster Care Support Supervision and Administration
- #41: TFC Case Management#

RECOMMENDATIONS

The CPMT should establish quality assurance and accountability procedures to ensure fiscal transactions are accurately reported in the appropriate service name categories.

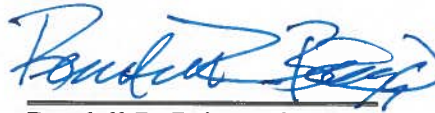
CLIENT COMMENTS

“We concur that the incorrect service name descriptions were used in the two client records examined. We understand that this impacts the integrity of data reported in CSA Pool Expenditure Reports and CSA Utilization Reports and will strive to be more observant when selecting service name descriptions in the future.”

A quality improvement plan was provided to OCS on October 27, 2020 to address audit observation one (1). The Office of Children’s Services respectfully requests that you submit a quality improvement plan to address audit observation two (2) no later than 30 days from receipt of this report. We ask that you notify this office as quality improvement 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 King George County Community Policy and Management Team and CSA staff and partners for their contributions in completing the CSA Self-Assessment Workbook. We also would like to acknowledge the excellent assistance and cooperation that was provided by Ms. Serita Parlett, CSA Coordinator during our review. Ms. Parlett efforts enabled the audit staff to resolve any questions/concerns that we observed during the validation process. Please feel free to contact us should you have any questions.

Sincerely,



Rendell R. Briggs, CAMS
Program Auditor



Stephanie S. Bacote, CIGA
Program Audit Manager

cc: Scott Reiner, Executive Director
Travis Quesenberry, King George Interim County Administrator
Jonathan Franklin, CPMT Fiscal Agent
Serita Parlett, CSA Coordinator