

***COMPREHENSIVE SERVICES ACT  
PROGRAM AUDIT***

***Amelia County***

***Audit Report No. 21-2014***

**July 28, 2014**



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## EXECUTIVE SUMMARY

The Office of Comprehensive Services has completed an audit of the Amelia County Comprehensive Services Act for At Risk Youth and Families program. Our audit concluded that there were material weaknesses in internal controls<sup>1</sup>, particularly in reference to governance and accountability of the \$342.6 thousand combined allocation (state and local) funding. 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:

- 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 \$83,701. In addition, one client's expenditures are coded incorrectly in the pool fund report, which is captured in the above questioned cost.
- Amelia County CSA program does not have a business continuity plan in place to ensure against disruption of services in the event of loss of access to the facility or loss of equipment or system failure. Currently the CSA financial program Thomas Brothers is not backed up to the County's servers and is housed only on the CSA Coordinator's laptop.
- Information and data security practices and procedures pertaining to CSA client records and data have not been consistently applied to ensure that sensitive and confidential information maintained is adequately secured from unauthorized access and/or alteration.
- 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 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.

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

  
Stephanie S. Bacote, CIGA  
Program Auditor

  
Annette E. Larkin, MBA  
Program Auditor

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<sup>1</sup> Material weaknesses in internal controls is defined by Statement of Auditing Standards No. 117 issued by the American Institute of Certified Public Accountants as "a deficiency, or combination of deficiencies, in internal control over compliance, 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." The CSA Program audit is not an audit of financial statement, therefore; an opinion on management assertions presented in the locality Comprehensive Annual Financial Report is not being rendered.

## INTRODUCTION

The Office Comprehensive Services has completed a financial/compliance audit of the Amelia 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 July 25, 2014 and covered the period May 1, 2013 – through April 30, 2014.

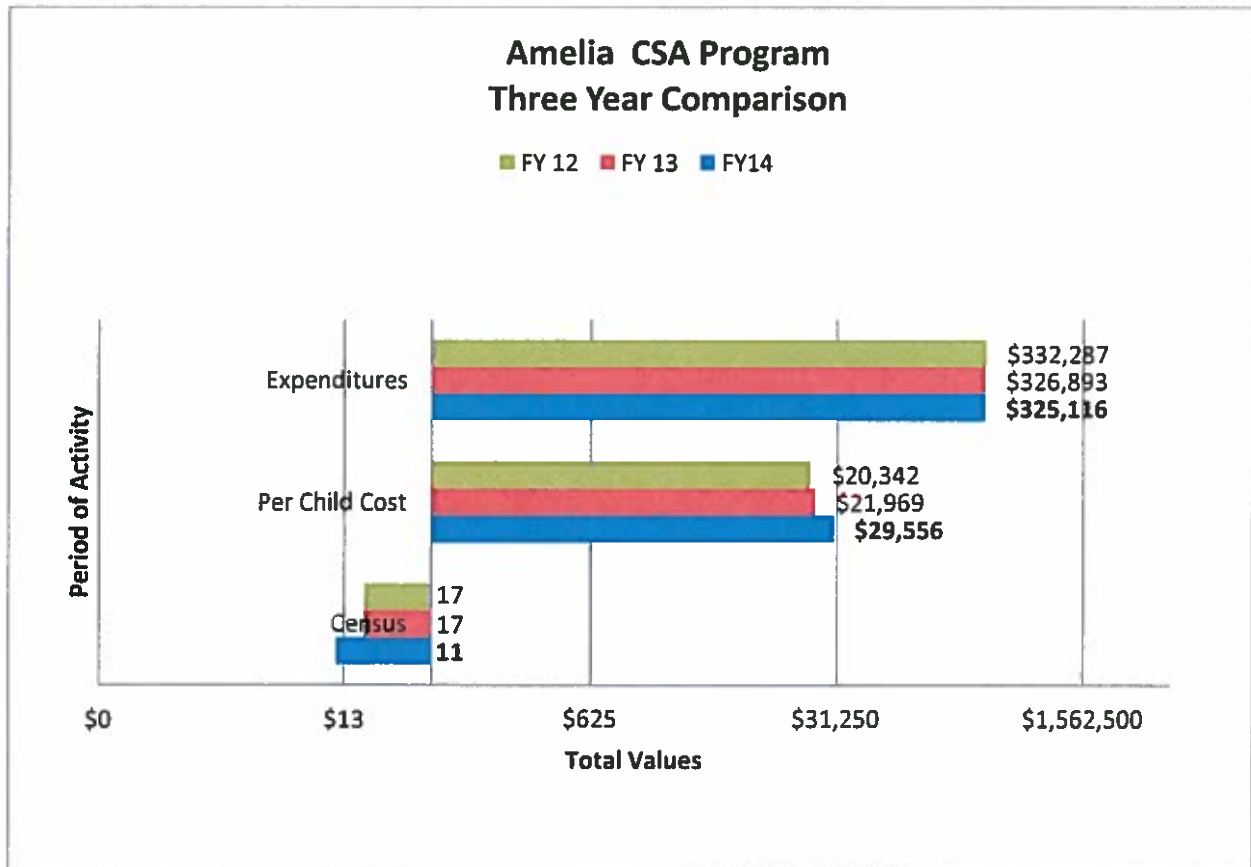
The objectives of the audit were to:

- 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.

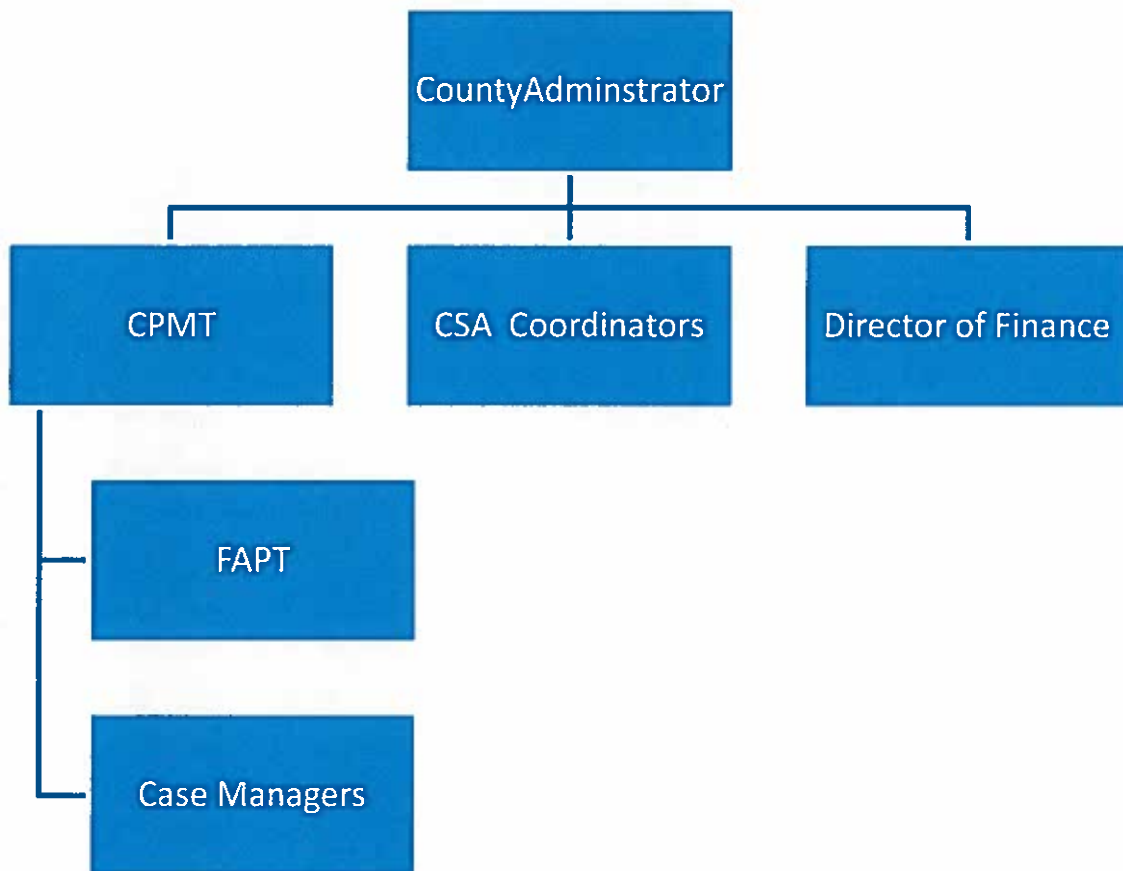
## BACKGROUND

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 \$300 million appropriated by the Virginia General Assembly and local governments to fund CSA, the total combined state and local allocation for the Amelia County was \$342,628 for fiscal year 2014. The \$342,628 was used to provide services to approximately 11 youths. Based on reported figures for fiscal year 2012, the average per capita cost for CSA in the Amelia County is \$24. The estimate reimbursed cost for the Amelia County FY 14 is \$309,253 which is a 1% decrease in expenditures compared to FY 13. Also, there is a 35% decrease in the number of youth served between FY 14 and FY 13. Despite the decreases in expenditures and the number of youth served the unit cost per child increased by 35% in FY 14. The charts below depict a comparison for fiscal years 2014 through 2012 for Amelia County.



Source: CSA Website, Statewide Statistics, Pool Expenditure Reports. <http://www.csa.virginia.gov/publicstats/pool/localitybyyear.cfm>  
 Please note the expenditure amount is as July 17, 2014, since the fiscal year has not closed. The auditor obtained the expenditure amount from the fiscal agent for Amelia County CSA Program.

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. Amelia County (CPMT) was established to comply with this statute. The CPMT is supported in this initiative administratively by a CSA Coordinator, and 1 FAPT team responsible for recommending appropriate services to at risk children and families. The local management structure for the Amelia County CPMT is as follows:



## OBSERVATIONS AND RECOMMENDATIONS

### A) FISCAL ACTIVITIES

- Observation 1: 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. Two of the 5 cases tested did not have a completed CANS for the audit period resulting in questioned cost of \$83,701.25
  - One client's expenditures are coded to the incorrect expenditure type in the pool fund report. The client is in a private day placement and Amelia County has the client expenditures coded to community based services. The total expenditure for this client equals \$26,585. The match rate for the community services expenditure type is lower than the match rate for private day placement, thus resulting in an overage of state reimbursement of \$4,343.99. This amount is already included in the above questioned cost.
  - There was one instance where a payment was made based on the purchase order instead of an invoice from the providers. Industry best practice is to pay bills based on a vendor invoice and not the purchase order.

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 Section 4.4 - Restrictions on Pool Fund Usage Toolkit:

Recommendation: The Amelia CPMT should ensure adherence with all state policies regarding allowable cost before accessing state pool fund, which includes but not limited to an annual CANS assessment entered into CANVaS on all youth. The CPMT should conduct a review of the remaining 6 CSA cases not tested during the audit to assess how many funded cases did not have a CANS assessment completed during the review period. In addition, the CPMT should evaluate the remaining six cases are properly coded in the pool

fund reports. Upon completion of the review, the CPMT should report results (i.e. number of cases without a CANS assessment, and dollars spent and the total dollar amount of expenditures coded incorrectly) to OCS Finance staff for determination of potential recoupment of funds due to non-compliance with OCS statutes. Lastly, the CPMT should develop fiscal policies that state payments will only be made based on an approved invoice.

**Client Comments:**

“We have reviewed the remaining six cases not tested during the audit to ensure they had all CANS assessments. The results are as follows:

- 1) Case 201 – CANS assessment completed 08.19.13. Case was closed and discharge CANS completed 06.16.14.
- 2) Case 207 – No CANS assessment during audit period on file. Since then, CANS assessment completed 06.06.14.  
Total dollars spent during audit period in which no CANS was present = \$63,097.50.
- 3) Case 222 – CANS assessment completed 08.19.13. Case was closed and discharge CANS completed 06.16.14.
- 4) Case 234 – CANS assessment completed 11.01.13. Case remains open.
- 5) Case 235 – CANS assessment completed 10.17.13. Since then, CANS assessment completed 06.12.14.
- 6) Case 236 – CANS assessment completed 05.30.14. Case was opened after end of audit period.

We have also evaluated that the remaining six cases are properly coded in the pool fund reports. They have all been coded correctly.”

**B) PROGRAM ACTIVITIES**

**Observation 2:**

Amelia County CSA program does not have an information technology contingency plan in place to ensure against disruption of services in the event of loss equipment and/or system failure. Amelia County CSA uses the Thomas Brothers System which maintains all of their client financial information. Thomas Brothers is also used to complete the program’s pool fund reporting and supplement request. Presently, the software is only housed on the CSA Coordinator’s laptop and it is not backed up to the County’s server. If a catastrophic event occurs or if the CSA Coordinator’s laptop crashes all of the client level financial



information would be lost. As an industry best practices, local agencies have an information technology contingency plan. The plan would outlines the “processes and procedures to execute recovery and restoration of IT systems and information that support essential business functions if an event occurs that renders the IT systems and information unavailable.” An information technology contingency plan includes: a continuity of operations plan, a disaster recovery plan and an IT system backup and restoration plan (*Commonwealth of Virginia, Information Technology Resource Management Information Technology Security Policy*).

Criteria: DOA Agency Risk Management and Internal Control Standards-Control Activities, Industry Best Practices.

Recommendation: Amelia County CPMT should develop an information technology contingency plan to include a continuity of operations plan, a disaster recovery plan and an IT system backup and restoration plan. The CPMT should consult the County’s Information Security Officer to determine the cost of backing up the Thomas Brother System on the County’s server.

Client Comments: “The Amelia CPMT will develop an information technology contingency plan and review the impact of backing up the Thomas Brothers software program. The County Administration will set up an off-site secure storage system for CSA records within 90 days.”

Observation 3: Information and data security practices and procedures pertaining to CSA client records and data have not been consistently applied to ensure that sensitive and confidential information maintained is adequately secured from unauthorized access and/or alteration.

- Four out of five cases tested were missing current consent to exchange or release of information forms out of client case files. It is the belief and practice of the CSA program not to obtain a release to exchange information form when the child is in the custody of social services. The statute does not offer an exemption to this requirement when a child is in the custody of the local welfare agency. Failure to complete, document and maintain this information violates CSA statutory requirements.
- Amelia County has three individuals listed as active report preparers of the pool fund report that do not have a business

need to have that level of access. Having proper logical access control for systems ensures the integrity, confidentiality and availability of systems and information from being compromised by unauthorized users.

- In addition, Amelia County CSA program does not have a formal Information Security Training program for their stakeholders, which would provide greater awareness to the importance of data protection security practices to safeguard program systems and information.

**Criteria:**

COV § 2.2-5210; CSA Manual 3.2.7 Exchange of Information local policy Section V Family Assessment Planning Treatment Team (FAPT) D. Referral Process. DOA Agency Risk Management and Internal Control Standards Control Activities

**Recommendation:**

The Amelia County CPMT should assign the CSA Coordinator or a designee to review all client case files to ensure current release to exchange information form are in the file. In addition, the CPMT should evaluate those individuals that are listed as report preparers and assess whether they have a business need to have that level of access and terminate access accordingly. Amelia County CPMT should consult with their Information Technology Officer for Amelia County in obtaining information security training for CPMT and FAPT members.

**Client Comment:**

“Amelia’s CSA Coordinator has made the following updates to those individuals that are listed as report preparers or government contacts:

- 1) Email sent to [csa.office@csa.virginia.gov](mailto:csa.office@csa.virginia.gov) July 21, 2014 to have the following report preparers removed from our site – Donald Carson, Martha Pullen, Mike Traylor, and Branch Allen.
- 2) Removed Mike Traylor and added Annette Whetzel as CPMT Chairman.
- 3) Removed Megan Demaline and added Denise Campbell as FAPT Chairman.”

**Auditor Comment:**

OCS acknowledges Amelia County CPMT efforts to address the report preparers section of the observation. A review of all CSA cases is still needed to ensure going forward that consent to exchange information forms have been completed.

**Observation 4:**

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 and to validate that FAPT and /or multi-disciplinary team (MDT) process was administered appropriately. The results of the examination, identified opportunities for improvements as follows:

- As mentioned in observation 3 consent to exchange information forms were missing in 4 out of 5 case files;
- The Individual and Family Service Plans (IFSPs) template that Amelia County is using does not afford the FAPT opportunity to evidence a collaborative effort and family participation in service planning as there is no place for participants to sign off on the service plan. It is the policy of Amelia County for the case manager and his/her supervisor to sign the IFSP to evidence FAPT approval of the service plan. The auditor verified the collaboration and family participation via the confidentially statements that the team signs at every meeting.
- The IFSP did not contain measurable short and long term goals, family strengths and weaknesses.
- CANS Assessments were not maintained in 2 out of 5 client case record to evidence that assessments were completed during the period under review. Amelia County was not completing the electronic CANS assessment in CANVaS but rather completing the paper assessment. Case managers have been trained and have obtained access to CANVaS. It is to be noted that Amelia County has begun to put assessment into CANVaS.
- Discharge CANS were not completed on 2 of the 3 closed cases. Per the Requirements and Recommendations Frequency of Administration of the Virginia Child and Adolescent Needs and Strengths Assessment (CANS) for the Comprehensive Services Act (CSA) dated December 2013; every child receiving CSA fund must have an a comprehensive CANS assessment annually and when the child is discharge from CSA.

**Criteria:**

Code of Virginia Section 2.2-5209 (<http://leg1.state.va.us/cgi-in/legp504.exe?000+cod+2.25209>) CSA Manual 3.2.5. FAPT Duties and Responsibilities. CSA Manual 8.1 and Toolkit "Utilization Management" and Local Policy 4 Quality Assurance and 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) dated December 2013; Local policies section VII Utilization Management Review (UM/UR)

Recommendation:

The CPMT should consider redesigning their IFSP template to ensure space to document a collaborative effort and family participation in service planning. In addition, the CPMT should ensure that all required elements of the IFSP are properly documented and updated to support recommended services. Short and long-term goals and objectives should be measurable with stated timeframes for achieving stated goals. Also a review of case files should be completed to ensure CANS assessments and releases to exchange information forms are in the case files to ensure compliance with applicable state and local policies.

Client Comment:

“Amelia CPMT will review its current IFSP and create the necessary redesign to document collaborative effort with family participation in service planning with proper documentation for recommended services. Goals and objectives will be measurable with achievement time frames stated.”

Observation 5:

Amelia County CPMT has formal policies and procedures for utilization reviews and utilization management (UR/UM) but the policy is outdated and the evidence to support UM activities could not be provided to assess the validity and effectiveness of the services purchased. The CPMT has identified goals and objectives for its locality but the goals and objectives are not measurable to assess overall program performance. In the job description of the CSA Coordinator he/she is tasked with performing UM/UR reviews on all open CSA cases and preparing and presenting to the CPMT quarterly utilization reports. The ability and likelihood of the Amelia County CPMT to adequately monitor and provide oversight of the local CSA program is an essential component of organizational governance. The absence of formal program evaluation activities to ensure that the goals and objectives of the program are met ultimately impacts the CPMT efforts to effectively 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 \(13\)](#); CSA Manual Section 8.1 Utilization Management Amelia Co. CPMT policy and procedures manual section VII Utilization Management/ Utilization Review

Recommendation:

Amelia CPMT should update their local policy to ensure alignment with current state guidelines. The CPMT should define the measurable criteria for the utilization management reports that the

CSA Coordinator is tasked to complete quarterly. These quarterly reports should be maintained and kept to evidence compliance with state requirements.

**Client Comment:** “By October 1, 2014, CPMT will revise its policies and procedures to reflect alignment with current state guidelines and will define measurable criteria for the quarterly UM reports. The CSA Coordinator will retain these UR/UM reports in the proper case files going forward.”

### **C) CPMT ADMINISTRATION**

**Observation 6:** Internal controls established by CSA statutes and local policies 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. Statements of Economic Interest Forms were not completed by Amelia CPMT and FAPT members that did not represent a public agency as required by Statute. In addition, the CPMT did not ensure that all members required to complete the Statements of Economic Interest Forms as a condition of their employment complied. 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 interest were not appropriately disclosed by required parties.

**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 County of Amelia should ensure that the Statement of Economic Interests Form is completed immediately for all non-public participating members of the CPMT and FAPT. In addition, the CPMT should identify public employees required to complete such forms and implement a process to confirm and document compliance with the requirement. Forms should be updated annually and retained in accordance with records retention procedures.

**Client Comment:** “Amelia CPMT will obtain the Statement of Economic Interest form from each non-public participating member of CPMT and FAPT and will obtain written statements from public employees, if

applicable in the future, confirming their compliance with the requirement.”

Observation 7:

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. The CPMT has a policy for long range planning which states their long range plan will include an “adoption of community philosophy with respect to the provision of human services for at risk youth and their families.” Their plan would also entail an “identification of current service delivery system including the following: services purchased outside of the community; the range of services provided; and an assessment of the current strengths and needs of the existing system.” 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 ultimately impacts the CPMT efforts to effectively 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 3.1.5 Duties and Responsibilities, Toolkit [Coordinated Long Range Planning](#) ; DOA Agency Risk Management and Internal Control Standards, Control Environment Local Policy Section IV Community Policy and Management Team (CPMT) F. Coordinates Long Range Planning (Code of Virginia, Section §2.1-752.4)

Recommendation:

As required by CSA statute and local policy the CPMT must develop a long range planning that ensures the development of resources and services needed by children and families in their community. The process should include development of formal risk assessment process and measurable criteria to be used for evaluating program effectiveness, including but not limited to: (1) tracking the utilization and performance of residential placements using data and management reports to develop and implement strategies for returning children placed outside of the Commonwealth, (2) preventing placements, and (3) 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. In addition, the long range plan should include adoption of community philosophy regarding services to at-risk youth and their families, and an identification of current service delivery system to comply with local policy.

Client Comment:

“By October 1, 2014, the Amelia CPMT will develop a long range plan to address development of resources / services needed by children and families in our community. The long range plan will also include a statement of community philosophy to include identified services for youth and their families with identification of the current service delivery system for the community.”

Observation 8:

Opportunities exist for the CPMT to improve communication of the local CSA program’s philosophy, ethics, goals, objectives, policies and procedures and performance outcomes achieved by Amelia County CSA Program. Members of CPMT and FAPT were not able to articulate their understanding of the philosophy, goals and objectives of the CSA program. There is no formal education program to orient new team members, or community partners, and families to ensure that they are aware of the responsibilities of the CPMT, state requirements, local CSA policies and procedures and performance outcomes of the program. In addition, there is no refresher educational program for team members serving for an extended period of time to remind them of the purpose, intent, goals, objectives, duties and responsibilities of each team. This information should be shared with all team members, community stakeholders and families at least annually to create greater awareness and understanding regarding accessibility to services, and also to demonstrate high standards for sound fiscal accountability and responsible use of taxpayer funds.

Criteria:

[COV § 2.2-5200](#) Intent and purpose; definition, Items A4 through A6 [COV § 2.2-5206](#) Community policy and management teams; powers and duties CSA Manual Section 1, Items 4 through 6 CSA Manual Section 3.1.5.c, Toolkit [Family Engagement Policy adopted by SEC](#) DOA Agency Risk Management and Internal Control Standards, Control Environment (Governance) and Control Activities (Monitoring)

Recommendation:

The Amelia County CPMT should implement a process to enhance communication with partnering agencies, families, and community stakeholders to promote the local CSA program and share information on accessing services, philosophy, ethics, goals,

performance, etc. Actions to be considered that could be instituted immediately, if adopted, would include: (1) adopting the code of ethics established by the local governing body with reference made in the CPMT by-laws and or policies and procedures, (2) creating a webpage communicating program outcomes, (3) developing brochures/newsletters that can be placed in the FAPT waiting room on days when FAPT meetings are scheduled. The same brochure/newsletter can be distributed to participating agencies for dissemination when referring families to FAPT for services, (4) conducting periodic assessment of the training needs of its team members, based on the results develop a training curriculum for all stakeholders.

Client Comment:

“By October 1, 2014, CPMT will establish a code of ethics and document this in their bylaws. The County Administration will provide a spot on the County website for CSA news and information to be spread to the public. Additionally, the County Administration will include a quarterly report about CSA activities to the Board of Supervisors to aid in informing the public about CSA programs.”

Observation 9:

Written policies and procedures are not consistent with established state CSA requirements, and/or best practices which direct the CPMT to ensure that procedures are established to govern local CSA programs. Amelia County policy and procedures manual is currently being updated. The last update occurred in 2003. A review of Amelia Co CPMT policies and procedures noted the following criteria were not met:

- Amelia County policy and procedure manual contains contradictory language to the Code of Virginia surrounding the service planning in the referral process section D.3. The current policy states the following: “Referring professional develops a report of findings for FAPT, which is presented to the team without the parent present for the sole purpose of discussing available services.” This policy is a direct violation to Code section §2.2-5208 and Family Engagement policy 3.1.5.c. which states the FAPT or MDT shall “provide for family participation in all aspects of assessment, planning and implementation of services.” It is to be noted that Amelia County CPMT has updated it policy and procedures manual effective June 19, 2014, and this language was removed from their policy
- The CPMT has not developed and incorporated policies for providing intensive care coordination services for children



who are at risk of entering or are placed in residential care through the CSA program in accordance with the criteria established by Code of Virginia Section 2.2-5206 item 17.

- Procedures regarding the collection of data for students with disabilities receiving congregate care education services or private day education services have not been documented as required by the joint memorandum issued October 29, 2010 by the Department of Education (DOE) and the Office of Comprehensive Services (OCS).
- The CPMT has not adopted a formal records retention and destruction policy. It is the practice of the Amelia Co CSA program to destroy records in accordance with the Library of Virginia guidelines.
- Amelia County CSA program parental co-pay policy has not been updated since 2003 and the co- payment table referenced in their current policy could not be located.
- Amelia County CPMT policy and procedures manual contains outdated language referencing CAFAS in Section V.B Referral Process, Case Management and Utilization Management/Utilization Review sections of their policies and procedures program manual. CAFAS was officially replaced by the CANS on July 1, 2009. As noted above, the Amelia County CPMT has updated their policies and procedures manual as of June 19, 2014 and all reference to CAFAS has been removed.

Inconsistent policies and procedures with state requirements present a material 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 OCS/DOE Joint Memorandum Issued October 29, 2010: [Reporting of Student Testing Identifier to CPMT for IEP Placements in Private Programs](#), CSA Policy Manual Section 8.2 Intensive Care Coordination, COV 2.2-5208, Guidance for Community Policy and Management Teams (CPMTs) on State Executive Council (SEC) Family Engagement Policy; CSA Manual 3.1.5.c. Family Engagement Control Activities Library of Virginia Records Retention and Disposition Schedule General Schedule #15.

**Recommendation:**

The Amelia County CPMT should continue its efforts in updating its policy and procedure manual and incorporate the policy that has

not been addressed in the manual (as noted above) to ensure compliance with CSA requirements and best practices. In addition the CPMT should also implement a process for managing procedure reviews to include, but not be limited to: policy adoption dates, evidence of periodic reviews, mandatory dates for updating procedures, and CPMT approval of adopted procedures.

Client Comment:

“By October 1, 2014, CPMT will update its policies and procedures manual to incorporate the policies that have not already been addressed. On an ongoing basis, at least annually, the Amelia CPMT will review its policies and procedures manual for compliance with CSA requirements and best practices and will have proper documentation when each review is completed.”

## CONCLUSION

Our audit concluded that there were material weaknesses in internal controls<sup>ii</sup> over the Amelia County CSA program, particularly in reference to governance and accountability of the \$342.6 thousand of allocated (state and local) funding. Conditions were identified pertaining to the current management structure, operating, and fiscal practices of the locally administered program that could adversely impact the effectiveness and efficient use of resources, as well as non-compliance with statutory requirements. An exit conference was conducted on July 10, 2014, to present the audit results to the Amelia County CPMT. Persons in attendance representing the Amelia CPMT were A. Taylor Harvie, III Amelia County Administrator; Annette Wetzel, CPMT Chair Anu Upadhyaya; Paul Folliard; Carla Cave, Fiscal Agent; Branch Morris, CSA Coordinator, and Meagan Hutchinson, School Intern. Representing the Office of Comprehensive Services was: Annette Larkin, Program Auditor and Stephanie Bacote, Program Auditor. We would like to thank the Amelia County Community Policy and Management Team and related CSA staff for their cooperation and assistance on this audit.

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<sup>ii</sup> Material weaknesses in internal controls is defined by Statement of Auditing Standards No. 117 issued by the American institute of Certified Public Accountants as “a deficiency, or combination of deficiencies, in internal control over compliance, 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.” The CSA Program audit is not an audit of financial statement, therefore, an opinion on management assertions presented in the locality Comprehensive Annual Financial Report is not being rendered.

## **REPORT DISTRIBUTION**

Ms. Susan Clare, Executive Director  
Office of Comprehensive Services

A. Taylor Harvie, III Amelia  
County Administrator

Annette Wetzel, CPMT Chair (July 1, 2014 –Present)

Michael A. Traylor, CPMT Chair (July 1, 2012 –June 30, 2014)

Carla Cave, Fiscal Agent  
Amelia County Finance Director

Branch Morris, CSA Coordinator