

COMPREHENSIVE SERVICES ACT

PROGRAM AUDIT

CITY OF ROANOKE

Audit Report No. 02-2013

December 20, 2012



Office of
**Comprehensive
Services**

Empowering communities to serve youth

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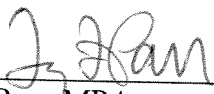
EXECUTIVE SUMMARY

The Office of Comprehensive Services has completed an audit of the City of Roanoke Comprehensive Services Act for At Risk Youth and Families program. Our audit concluded that there were material weaknesses in internal controls, particularly in reference to governance and accountability of the \$9.8 million of allocated (state and local) funding. Conditions were identified that could adversely impact the effective and efficient use of resources, as well as non-compliance with statutory requirements. The following significant issues were identified:

- Fiscal practices and procedures adopted by the RIC needs strengthening to increase the operational effectiveness, specifically relating to lines of authority and responsibility, execution of transactions, and monitoring.
- Information 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.
- A formal assessment had not been documented indicating the status of the accomplishment of goals, objectives, and strategies stated in the Long Range Plan for the City of Roanoke Comprehensive Services Act (CSA), in order to fully measure the effectiveness of the local CSA program.

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


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Program Auditor


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INTRODUCTION

The Office Comprehensive Services has completed a financial/compliance audit of the City of Roanoke's 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 December 19, 2012 and covered the period July 1, 2011 through June 30, 2012.

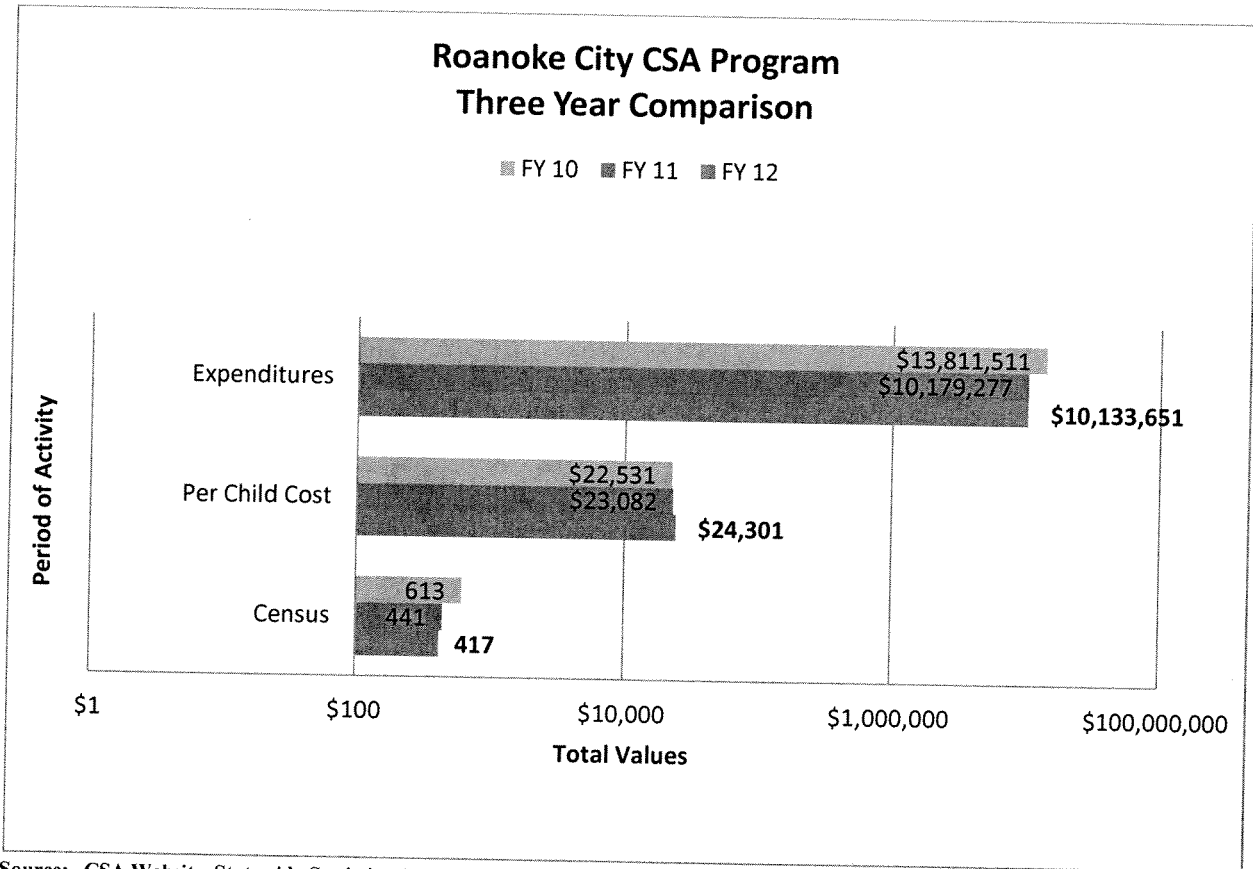
The objectives of the audit were to:

- 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.
- To determine whether control weaknesses identified in a report issued by the Roanoke City Municipal Auditor in June 2011 have been adequately addressed.

The scope of our audit included all youth and their families who received CSA funded services during fiscal year 2012. 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

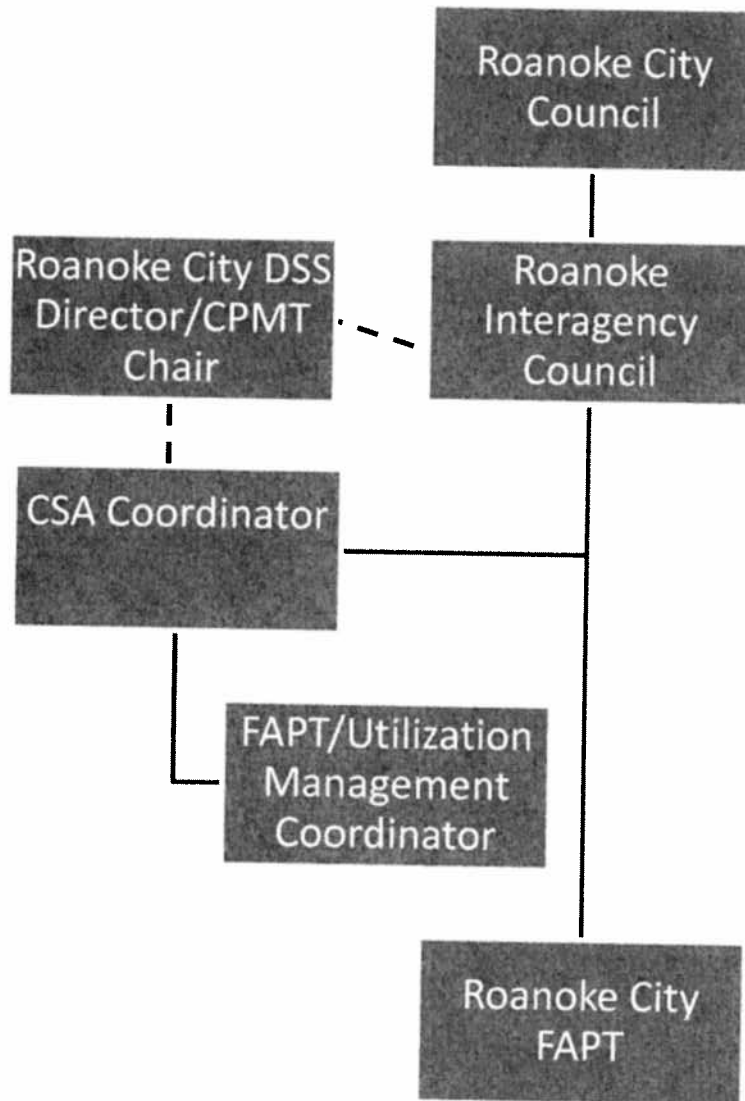
The Comprehensive Services Act for At-Risk Youth and Families (CSA) is a law enacted in 1993 that establishes a single state pool of funds to purchase services for at-risk youth and their families. Of the approximate \$300 million appropriated by the Virginia General Assembly and local governments to fund CSA, the total combined state and local allocation for the City of Roanoke was \$9.8 million for fiscal year 2012. Actual gross expenditures for this period totaled \$10.1 million. The funds were used to provide services to 417 youths in the Roanoke City community. Based on reported figures for fiscal year 2012, the average per capita cost for CSA in the City of Roanoke is \$104. Roanoke City has the fifth highest per capita cost among Piedmont Region localities. The Roanoke City CSA program has achieved significant reductions in expenditures and population served since 2010. Expenditures have declined approximately 27%, while the population has been reduced by approximately 32%. Though expenditures and the population are on a downward trend, the unit cost per child has increased 8% over the same period. The chart below depicts a comparison for fiscal years 2010 through 2012.



Source: CSA Website, Statewide Statistics, <http://www.csa.virginia.gov/publicstats/pool/locality/byyear.cfm>

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 Roanoke Interagency Council was established to comply with this statute. The Roanoke Interagency Council is also supported in this initiative by the “Family Assessment

and Planning Team” (FAPT) responsible for recommending appropriate services and with administrative support provided by a CSA Coordinator and a FAPT/Utilization Management Coordinator. The local management structure for the City of Roanoke is as follows:



OBSERVATIONS AND RECOMMENDATIONS

A) FISCAL ACTIVITIES

Observation 1:

A consent agenda approved by the RIC allowing for administrative service/funding approval by the CSA Coordinator is not consistent with CSA statute, which requires FAPT review, approval, and referral of all services (with the exception of foster care maintenance services) in order to access CSA pool funds. The consent agenda was revised effective July 1, 2012. However, the revised consent agenda still grants authorization of certain one-time payments not processed through FAPT, such as reunification services, psychological/psychiatric evaluations, etc that do not meet the exception criteria of foster care maintenance. The fiscal impact of this practice was as follows:

- RIC approval spreadsheets documented estimated funding in the amount of \$846,745 for non-emergency services indicated as starting prior to a FAPT meeting date and agreement to recommend services and approval of funding by RIC. This figure represents the amount of funding authorized and does not reflect the actual costs incurred, of which such determinations would require significant and extensive resources.
- RIC approval spreadsheets documented estimated funding in the amount of \$257,074 for services indicated as starting prior to RIC approval of funding that were not identified as a continuation of previously approved and funded services. This practice is contrary to procedures established in the RIC Policy Manual for continuation of services. This figure represents the amount of funding authorized and does not reflect the actual costs incurred, of which such determinations would require significant and extensive resources.

In addition to non-compliance with CSA requirements and local policies, this practice poses significant fiscal implications as to accountability, effective and efficient use of CSA funds.

Criteria:

LIS > Code of Virginia > 2.2-5209

CSA Manual Section 3.2.6, Access to Pool Funds from CPMT.

RIC Policy Manual Section 2.8.1, Continuation of Services

DOA Agency Risk Management and Internal Control Standards, Control Activities

Recommendation: The RIC should review and revise the currently approved procedure/consent agenda to ensure that practices are consistent with CSA requirements pertaining to access to funding through the FAPT process. As discussed, RIC could elect to adopt a procedure to delegate authority to an approved designee granting limited funding approval to initiate services after the FAPT has recommended the service to CPMT for funding authorization.

Client Comments: Concur. "The process of administrative funding approval outside of the FAPT process was discontinued in August 2012. No further CSA funding has been initiated prior to approval by FAPT and RIC, with the exceptions of foster care maintenance, emergency foster care placements, and IEP-directed services."

"At the RIC meeting on December 12, 2012, final approval was given to a revision in the consent agenda process. This sets out a procedure which allows funding to begin for certain services after FAPT approval but prior to RIC approval. This may occur upon the CSA Coordinator's approval."

"A full revision of the RIC Policy Manual and Procedures Manual is underway and will reflect the changes noted herein."

Observation 2: Adequate measures were not always consistently applied to ensure effective and efficient use of financial resources that could be used to offset the costs incurred for CSA pool funded services. Assessments of parental co-payments were not documented to evidence parental ability to share financial responsibility for costs associated with services provided to eligible youth, including non-educational services provided to youth meeting the special education mandate criteria and/or validate the accuracy and reporting of the amounts. Documents reviewed during the audit disclosed that:

- Funds collected as parental co-payments have not been properly reported as expenditure refunds on the pool reimbursement reports. Records maintained by the Office of Comprehensive Services indicated the last time collections were reported was in Fiscal Year 2007. Collections for FY 2012 totaled \$1263.08. It was determined that the funds collected were incorrectly recorded in a revenue general ledger account tied to the local government's general fund.
- Assessments of parental co-payments were not documented in the individual CSA client case files.

- A report presented to RIC quarterly describing co-payment collection activities was not always completed timely. The two most recent quarters had not been presented as of the time of the audit. During those two quarters, invoices totaled \$1,514 and collections were \$765 leaving an outstanding balance of \$749. Also, noted was one case that has been reported as in arrears since prior to July 2011 with an outstanding balance of approximately \$560 as of August 2012. Collection procedures for delinquent accounts are managed by the City of Roanoke Finance Office.

Under these conditions, the opportunity lost for collection of additional funds is significant and could materially impact the local program's ability to increase funding availability for services required to meet the needs of the community and reliability that reports of financial position are complete and accurate.

Criteria: COV § 2.2-5206 (3); COV § 2.2-5208 (6)
 CSA Manual Section 3.1.5 Duties and Responsibilities
 CSA Manual Section 4.5.4 Sliding Fee Scale
 RIC Policy Manual, Sections: 2.4.3 Parental Co-Pay, 3.2 Parental Co-Pay Policy, 3.3 Collection Procedures

Recommendation: RIC should immediately determine the total amount of copayments collected in Fiscal Years 2008 through 2012 and ensure that CSA is appropriately reimbursed for the funds diverted to Roanoke City general fund revenues. Further, The CSA Coordinator should ensure that:

- parental co-pay assessments and efforts to collect delinquent accounts are documented by the CSA office.
- co-pay amounts assessed and collected are reported to RIC quarterly.
- monthly pool reimbursement reports are reviewed to verify accurate reporting of co-pays collected.

Client Comments: Concur. "Documentation of co-pay assessments is now maintained in individual client files. Copies of correspondence between the CSA office and case managers regarding delinquent co-pays will also be maintained in client files. Parental co-pay reports to RIC for FY 2012, quarters 3 and 4, were submitted to RIC on November 14, 2012. The parental co-pay report to RIC for FY 2013, quarter 1, was also submitted on November 14, 2012. In 2013, parental co-pay reports will be submitted to RIC on schedule in January, April, July, and October, regarding the prior quarters' co-pay totals. Adjustments have been made in our accounting processes such that parental co-pays are now recorded as expenditures refunds rather than general revenues. Accounting staff and our CSA fiscal agent are all reviewing monthly Pool Reimbursement Requests to assure that this is being done appropriately."

Observation 3:

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. Fiscal records reviewed indicated instances of procedural non-compliance and internal control weaknesses in reviews, approvals/authorizations, and documentation. Examples of the non-compliance and internal control weaknesses identified included:

- RIC approved \$13,211.50 in funding for services related to an emergency placement and the case was not heard by FAPT within the required 14 day time period.
- Evidence of application of the CHINS (Children in Need of Services) Checklist criteria was not maintained to document eligibility for CSA pool funds for a case referred to FAPT by CSB for a parental agreement. For FY 12, RIC authorized \$70,247 in services for this youth.
- Documentation maintained did not always sufficiently support expenditure transactions for 6 (15%) of 39 case files reviewed:
 - Missing Purchase Order (2/39)
 - Services were not on an IFSP (4/39); attributable to the consent agenda procedure

The issues identified further demonstrate opportunities to circumvent established policies and procedures that over time to may further erode the effectiveness of established controls and increase the likelihood for non-compliance with CSA statutes, as well as local policies and procedures.

Criteria:

COV § 2.2-5209

CSA Manual Section 3.1.5.b. Referrals to Family Assessment and Planning Teams

CSA Manual Section 3.2.6. Access to Pool Funds from Community Policy & Management Teams

CSA Manual Section 3.5. Records Management Toolkit, CSA Documentation Inventory

Interagency Guidelines on FC Services for Specific CHINS

Recommendation:

The RIC should ensure that CSA is reimbursed the state share of the \$13,211.50 for the cost of the emergency placement that was not reviewed by FAPT within the required 14 days per CSA statute. CSA fiscal documents should be carefully reviewed to ensure that required information is obtained prior to processing of payments and retained in accordance with file maintenance requirements. The CSA Coordinator should periodically perform case file reviews to evidence that required documents are maintained in the case file to substantiate the appropriateness of the use of pool funds.

Client Comments: Do not concur. “The issues listed in Observation 3 do not represent systemic problems in the implementation of CSA in the City of Roanoke.”

“The emergency placement in question occurred on July 22, 2011. The placement was approved by RIC on July 27, 2011. The placement was approved by FAPT on August 18, 2011. A total of 27 days elapsed between the placement and FAPT approval. Given that FAPT can approve emergency placements up to 14 days after the placement occurs, it is our position that only 13 days of the emergency placement expenditures were made without full approval. The amount of CSA expenditures made to cover those 13 days was \$2,489.76. The local share of this amount would be \$764.85 and the state share would be \$1724.91.”

“Furthermore, it is our position that a failure by FAPT to approve an emergency placement within 14 days should not result in local responsibility for 100% of the cost of that service for the entire period of that service, including that time which occurs after the FAPT approval. In such a situation, a locality would benefit by ending the service arbitrarily which, in this particular example, would require a child to be moved out of a foster care placement due only to fiscal concerns. In other words, a disincentive would be created with respect to efforts at maximizing stability and permanency for the child receiving the service. Such efforts are mandated by state and federal requirements.”

“Documentation regarding the appropriate use of pool funds and the processing of payments is routinely maintained in our case files. The CSA Coordinator will conduct and document periodic case file reviews to assure this.”

Auditor Comment: COV § 2.2-5209 explicitly states “Nothing in this section shall prohibit the use of state pool funds for emergency placements, provided the youth are subsequently assessed by the family assessment and planning team or an approved collaborative, multidisciplinary team process within 14 days of admission and the emergency placement is approved at the time of placement.” As stated in our observation, the requirements established by the Comprehensive Services Act were not met. A FAPT/MDT assessment did not occur within 14 days of admission in order to access state pool funds for the emergency placement. Under those circumstances, use of state pool funds for the emergency placement would be prohibited.

B) RIC ADMINISTRATION

Observation 4: Information 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. Instances of inadequacies in data security were noted as follows:

- During a physical inspection of records storage, audit staff observed that files were stored in unlocked cabinets in an area easily accessible to non-CSA staff during and after normal work hours. Files could be removed and/or altered without appropriate authorization and the absence of the file could go undetected for an indeterminate period. Once made aware of this condition, the files have been secured and remain under lock and key at all times.
- Final Child and Adolescent Needs and Strengths (CANS) Assessments documented in client case records indicated the status as “open”. Open CANS data can be manipulated and/or incomplete, which may reduce the reliability, integrity and validity of the data.
- Updated release of information forms were not documented in the case file of one special education referral. Failure to document and maintain this information violates both DOE and CSA statutory requirements.
- Security of the Pool Fund Report preparer accounts was not properly managed. An inactive user account had not been terminated timely. Of particular note, the inactive user could continue to access confidential information, increasing the risk that the information obtained could be misused.

Criteria:

COV § 2.2-5210; COV § 2.2-2648.D.13

CSA Manual Sections: 3.1.6. Confidentiality, 3.2.8, Confidentiality 3.5
Records Management

RIC Policy Manual Section 2.1.6.b. Consent to Exchange Information

CPMT Guidelines for Records Management

Recommendation:

The RIC should immediately develop and implement policies and procedure to adequately safeguard client records and data for both manual and automated activities. Client records should be physically restricted via locked cabinets and/or restricted areas for which only authorized personnel have access. The CSA Coordinator should periodically review individuals with access to automated applications and ensure security requirements, active and inactive users are identified, and accounts are added and removed in a timely manner. The CSA and/or FAPT

Coordinator should ensure that file contents include an updated release of information form.

Client Comments: Concur. The concerns listed about the security of stored records have been addressed and rectified, as noted. All CANS Assessments are now “closed” when completed. Signed release of information forms are required for every child served and are contained in the individual case files. The CSA Coordinator will conduct and document periodic reviews of access to automated applications, assuring that users and accounts are appropriately designated as active and inactive. We have not been provided instructions by OCS regarding how to terminate access for a Pool Fund Report preparer account. Also, it is noteworthy that the web site allows any current report preparer to create additional preparer accounts, including duplicate accounts.

Auditor Comment: The Virginia Department of Social Services (VDSS) has established information security policies and procedures that are applicable to the data maintained at the Roanoke City Department of Social Services, which includes the data of the Roanoke City CSA Program. While those policies do not explicitly reference any specific CSA related application, they contain policies and procedures that govern data access privileges such as user account additions and deletions. The Information Security Section of the VDSS Administrative Handbook for Local Departments of Social Services states that the primary duties of the agency Security Officer are: “remove in a timely manner all departed employees’ access privileges.” By extension, this would include notifications to OCS of user accounts that are no longer active.

Observation 5: The RIC had not documented a formal assessment of the status of the accomplishment of goals, objectives, and strategies stated in the Long Range Plan for the City of Roanoke Comprehensive Services Act (CSA), in order to fully measure the effectiveness of the local CSA program. Further, the standing committees established in the by-laws (Operation, Finance, Utilization Management) have not effectively met their responsibilities for monitoring and reporting relative CSA activities to the RIC. Based on interviews conducted, it was determined that the members of those committees could not be identified and formal reports were not always presented to RIC during the prior year.

The ability and likelihood of the RIC 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 RIC efforts to better serve the needs of youth and families in the community and to maximize the use of state and

community resources. Upon notification of these observations and prior to the completion of our review, the RIC has prepared a formal progress report of the Roanoke City CSA Long Range Plan and proposed recommendations.

Criteria: CSA Manual 3.1.5 Duties and Responsibilities
RIC Bylaws
DOA Agency Risk Management and Internal Control Standards, Control Activities

Recommendation: The RIC should initiate an immediate review of the RIC Policy Manual, which should be revised as necessary to reflect current state requirements and local CSA practices. The RIC should also implement a process for managing procedure reviews to include, but not limited to: evidence of periodic reviews, mandatory dates for reissuing procedures that have not been updated in several years to demonstrate that applicable procedures are still current.

Client Comments: Concur. "RIC has voted to make a number of policy changes in recent years. These changes have been documented and incorporated into practice, but have not been reflected as changes to the RIC Policy Manual itself. A full review of the RIC Policy Manual is underway, which will include these changes as well as current state requirements."

"Most standing committees, as established in the RIC Bylaws, have met in recent years. Minutes or meeting notes from these committee meetings have routinely been prepared and submitted to RIC. A regular schedule of meetings for these standing committees has now been created and committee members have been formally identified. Minutes or meeting notes of all meetings will be submitted to RIC."

Observation 6: Policies, procedures, and guidelines established by the RIC are outdated and do not reflect current state requirements and local CSA policies and procedures, which leads to inconsistent application and enforcement of internal controls governing the activities of the local CSA program. The RIC Policy Manual has not been updated since February 2003, whereas the RIC Bylaws require annual reviews of policies and procedures. Further, the RIC has not developed and/or incorporated policies for coordinating FAPT on an emergency basis, providing intensive care coordination services for children who are at risk of entering or are placed in residential care through the CSA program, collection of data for students with disabilities receiving congregate care education services or private day education services, and records retention.

Criteria: CSA Manual 3.1.5 Duties and Responsibilities

RIC Bylaws
DOA Agency Risk Management and Internal Control Standards, Control Activities,

Recommendation: The RIC should initiate an immediate review of the RIC Policy Manual, which should be revised as necessary to reflect current state requirements and local CSA practices. The RIC should also implement a process for managing procedure reviews to include, but not limited to: evidence of periodic reviews, mandatory dates for reissuing procedures that have not been updated in several years to demonstrate that applicable procedures are still current.

Client Comments: Concur. "A review of the RIC Policy Manual is underway. Included will be a process for managing procedure reviews."

Observation 7: Internal controls established by CSA statutes were not effectively implemented by the Roanoke Interagency Council (RIC) 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. Conflict of interest forms were not completed for non-government employed members of the FAPT and conflict of interest forms prepared by applicable RIC members were not dated to evidence current information is being maintained. Further, a verification process has not been established to ensure that government representatives required to complete conflict of interests forms were in compliance with the requirement. The effectiveness of the controls to ensure accountability and appropriate use of CSA pool funds are significantly reduced, because of the increased opportunity for a single individual to engage in the referral, approval, and/or delivery of CSA funded services.

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

Recommendation: The RIC should ensure that that conflict of interest forms are completed immediately for all non-public participating members of the FAPT. Forms should be evidenced as updated annually and retained in accordance with records retention procedures. In addition, the RIC should identify public employees required to complete such forms and implement a process to confirm and document compliance with the requirement.

Client Comments: Concur. "Conflict of interest forms have now been completed by all non-public agency FAPT members. The forms have been submitted to the legal counsel for RIC, who will maintain custody to ensure confidentiality.

Public employees who are required to submit such forms are being identified and a process is being implemented to confirm and document their compliance. All required forms will be submitted annually by the non-public RIC and FAPT members.”

C) PROGRAM ACTIVITIES

Observation 8: Based upon the following conclusions, utilization management and utilization review (UM/UR) practices, policies and procedures need strengthening to ensure consistency in applying the established requirements:

- Utilization reviews have not been formally defined as a part of the FAPT process, although it has been deemed a local practice.
- The frequency of utilization reviews does not always follow the guidelines of current CSA industry practices.

Collectively, these types of exposures reduce the effectiveness of monitoring activities in order to support the validity of the purchase and/or effectiveness of services received. Similar concerns were noted in an April 2011 report issued by the Roanoke City Municipal Auditor.

Criteria: CSA Manual 8.1 and Toolkit “Utilization Management”
RIC Bylaws
RIC Policy Manual Section 4.2 Utilization Management

Recommendation: The RIC should review and revise (as necessary) the UM/UR policies and procedures to reflect current practices in operation, including but not limited to frequency of reviews. RIC should monitor implementation of those policies and procedure. RIC should indicate the criteria for reporting elements in the applicable policies and procedures, which should evaluate progress towards meeting the established performance measures identified during utilization management.

Client Comments: Concur in part. “As noted, utilization reviews occur as part of our FAPT review process. For all CSA funded services other than foster care maintenance and IEP services, FAPT and UR reviews will occur at a frequency of every three months or less. Revisions to the RIC Policy Manual will reflect this. Such a review schedule is already in place for nearly all services, except for some of the treatment foster care services. These remaining treatment foster care cases all will be on a quarterly review schedule by the end of FY 2013.”

CONCLUSION

Our audit concluded that there were material weaknesses in internal controls over the City of Roanoke's CSA program, particularly in reference to governance and accountability of the \$9.8 million of allocated (state and local) funding. Conditions were identified pertaining to the administrative 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 December 12, 2012 to present the audit results to the Roanoke Interagency Council. Persons in attendance representing the Roanoke Interagency Council were: Jane Conlin, CPMT Chair/Director, Roanoke City Department of Social Services; Brian Townsend, Roanoke City Assistant City Manager; Gerry Jennings, CSA Coordinator; Julie Payne, FAPT/UM Coordinator; and Connie Carter, Business Administrator, Roanoke City Department of Social Services. Representing the Office of Comprehensive Services was: Stephanie Bacote, Program Auditor; Ty Parr, Program Auditor; Annette Larkin, Program Auditor and Brady Nemeyer, Program Consultant.

We would like to thank the Roanoke Interagency Council and related CSA staff for their cooperation and assistance on this audit.

REPORT DISTRIBUTION

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