



COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.
Executive Director

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

October 10, 2024

Tabitha Kelly, CPMT Chair
Arlington County CSA Program
2100 Washington Blvd, 3rd Floor
Arlington, VA 22204

RE: Arlington County CSA Program Self-Assessment Validation (SAV)
Final Report, File No. 021-2024

Dear Tabitha Kelly,

Per the Office of Children's Services (OCS) Audit Plan for Fiscal Year 2024, the Arlington 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 completed by the Arlington County CSA program on February 29, 2024, and covering the period November 1, 2022 through October 31, 2023, our independent validation:

Concurs Partially Concurs Does Not Concur

The Arlington County CPMT concluded that no significant observations of non-compliance or internal control weaknesses were found in the design or operation of the processes or services. The explanations for our assessment results are as follows:

The Arlington County CPMT concluded that non-compliance or internal control weakness observations were insignificant. Attachment A includes a summary of noncompliance and internal control weaknesses reported by the CPMT as nonsignificant. However, validation procedures detected deficiencies indicating non-compliance by the local program and internal control weaknesses that the CPMT did not identify. Non-compliance with the statutory requirements of CSA is considered significant because the local program is not operating fully following state law. An adequate system of internal controls is contingent upon the consistent and proper application of established policies and procedures and monitoring oversight by the governing authority to ensure that the program is operating accordingly. Such breakdowns in an organization's internal control structure are considered significant. Specifics of the Arlington County CSA Program are detailed on pages 2-3.

**SIGNIFICANT NON-COMPLIANCE OBSERVATIONS
AND INTERNAL CONTROL WEAKNESS**

Observation 1: Expenditure reimbursements were requested and processed to pay services where the requirements for compliance with state and local CSA policies and procedures were unmet. At least one exception was observed in four (4) of the ten (10) client records examined to validate compliance, resulting in questioned costs totaling \$3,828.78 (state share). Notable non-compliance observations are detailed in the tables below.

Table A Client File Review Exception Summary – Fiscal Impact				
Exception Rate	Description		Questioned Cost (State Share)	
10% (1/10)	1. <u>Alternate Funding Source/Ineligible Expense.</u> CSA funds were used to purchase case support for Client A in February and March 2023, which was not an allowable expense due to public agency involvement that is responsible for case oversight (i.e., Court Service Unit). The service plan included the following statement: “Probation Counselor needs support to manage case due to client being high risk with complex needs.” <i>Criteria: Code of Virginia (COV) §2.2-5211 and CSA Policy 4.6 Denial of Funds.</i>		\$538.93	
30% (3/10)	2. <u>Duplicate/Overpayments.</u> CSA overpaid service providers. Refunds were requested but have not yet been received. <i>Criteria: CSA Policy 4.5.2 Pool Fund Reimbursements</i>		\$3,289.85	
	Client	Service	Period	Breakdown
	B	Congregate Care - Education	August 2022*	\$3,202.85
	C	Recreation Services	September 2023	\$76.22
	D	Foster Care Maintenance - Clothing	September 2023	\$10.78
Due to CSA			\$3,828.78	
<i>*Payment for service billed in August 2022 occurred in November 2022 during the review period.</i>				

RECOMMENDATIONS

1. Before funding authorization, the CPMT should ensure that the proposed expenditure meets the criteria for CSA.
2. The CSA Coordinator/Fiscal Agency should implement month-end procedures, including a quality assurance review of expenditure transactions, to promptly identify and correct potential errors or irregularities, including vendor overpayments.
3. The CPMT should submit a quality improvement plan for review by the OCS Finance Office, including whether it agrees with the observations regarding questioned costs. Upon review and recommendations presented by OCS Finance staff, the CPMT will be notified of the final determination made by the Executive Director based on SEC-approved policy 4.7, Response to Audit Findings, of whether the identified actions are acceptable or any additional actions that may be required.

INTERNAL CONTROL WEAKNESS

Observation 2: Data irregularities were observed in the documentation of four clients' service planning and funding decisions. The expenditure category or service name description for reported expenditure transactions was miscoded in financial reporting systems. These errors undermine the reliability and integrity of data supporting the appropriateness of services funded and the accuracy of reported expenditure data. Table B lists the specific exceptions observed.

Table B					
Category and Service Name Expenditure Description Errors - No Fiscal Impact					
Criteria: CSA Policy 4.5.2					
Exception Rate	Client	Count	Error	Incorrect	Correct
40% (4/10)	B	1	Expenditure Category	Non-mandated - Community-Based (3)	Community-Based (2F)
	D	1	Service Name	Other (24)	Individual Support Services (10)
	E	6	Service Name	Other (24)	Family Support Services (8)
	F	2	Service Name	Other (24)	Residential Room & Board (30)
				Other (24)	Individual Support Services (10)

RECOMMENDATIONS

1. Fiscal staff responsible for payment processing should accurately record expenditure transactions using the appropriate category and service name descriptions.
2. The CSA Coordinator/Fiscal Agency should implement month-end procedures, including a quality assurance review of expenditure transactions, to promptly identify and correct potential errors or irregularities.

CLIENT RESPONSE – ALL OBSERVATIONS

“1-Arlington County’s Department of Human Services Child and Family Services Division Administrative Officer, Linda Erskine, provided a refresher training on Monday, 9/30/24, to the Purchase of Services Team and Purchase of Services Team Supervisor. This refresher training included but was not limited to service sequence codes and service names.”

“2-Arlington County’s Community Policy and Management Team (CPMT) is submitting a revised Quality Improvement Plan (QIP) to address the observations noted in this report. The revised QIP is attached with approval from current CPMT Chair, Rick Strobach.”

“3-The Arlington County CPMT agrees with the questioned costs for Client B, C, and D. The Arlington County CPMT does not agree with the questioned costs for Client A. Client A was designated as a “Child In-Need of Services” via the court. The Arlington County Community Services Board (CSB) was ordered on 12/15/2022 to provide “therapeutic services pending transfer to a higher level of care” to Client A. Client A was not appropriate for the Outpatient level of care the CSB could offer. Copies of Client A’s CHINS-Services court designation court order and court-ordered service court order are attached.”

“4-Arlington County’s Community Policy and Management Team will work with the Office of Children’s services to create quality assurance policies and procedures related to expenditures.”

AUDITOR COMMENT to CLIENT RESPONSE

The supporting documentation provided regarding the disputed costs in the audit observation further supports the audit conclusion. All statements in the documents regarding case management are directed to or about the Court Service Unit (CSU), which is a public child-serving agency. The CSU is the designated case management agency, and the Probation Officer is their designated case manager for this child. While the county is "ordered to provide therapeutic services pending transfer to a higher level of care," that simply indicates that the Family Assessment and Planning Team (or another county entity) should provide mental health treatment services, not case management/case support.

"Case Support Service may be purchased from a public child-serving agency and includes basic case oversight for a child not otherwise open to a public child-serving agency, for whom a case manager is not available through the routine scope of work of a public child-serving agency, and for whom the worker's activities are not funded outside of the State Pool. Services may include administration of the CANS, collection and summary of relevant history and assessment data, and representation of such information to the FAPT; with the FAPT, development of an IFSP; liaison between the family, service providers, and the FAPT." **Source:** https://csa.virginia.gov/content/doc/CSA_Service_Names.pdf

Arlington County CPMT updated its quality improvement plan (QIP) to address the observations in this report. We ask that you notify this office when the specified QIP tasks are completed. OCS will conduct a follow-up validation to ensure that quality improvements have been implemented as reported.

We thank the Arlington County Community Policy and Management Team, CSA staff, and partners for contributing to the CSA Self-Assessment Workbook. We also acknowledge Shari Lyons, System of Care Manager, who provided excellent assistance and cooperation during our review. Ms. Lyon'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,



Stephanie S. Bacote, CIGA
Program Audit Manager

cc: Scott Reiner, Executive Director
Mark Schwartz, Arlington County Manager
Glenda Pittman, CPMT Fiscal Agent
Shari Lyons, System of Care Manager
Coralie Conille, CSA Coordinator

Attachment



CSA Self-Assessment Validation
Arlington County CSA Program Audit- SAV
Summary of Self-Reported Noncompliance and Internal Control Weakness Observations

Auditor Comment: Arlington County self-reported the non-compliance observations in the table below as nonsignificant. However, compliance criteria are established by the Code of Virginia. Non-compliance with the statutory requirements of CSA is considered significant because the local program is not operating fully in accordance with state law.

Observations and Quality Improvement Tasks	Criteria	Prior Audit Repeat Observation	Quality Improvement Plan Submitted	Quality Improvement Plan Action Date/Status
1. Arlington CPMT did not have a Parent Representative on CPMT during the audit period. A Parent Rep was identified in October 2023 and was approved by the County Board in February 2024 to be in full compliance.	COV 2.2-5205 ARMICS ¹	<input type="checkbox"/>	<input checked="" type="checkbox"/>	March 2024 Completed
2. FY23 confidentiality and conflict of interest statements were not collected as required. FY24 confidentiality and conflict of interest forms were tracked and collected.	COV 2.2-5205 COV 2.2-5207 ARMICS ¹	<input type="checkbox"/>	<input checked="" type="checkbox"/>	February 2024 Completed
3. Regular monitoring, data and management reports were not reviewed and discussed by CPMT. The reports that were reviewed were not published. Data and fiscal review will happen quarterly at CPMT moving forward (to include all state and local policy required monitoring reports). Reports will be published on public agency website within 5business days.	COV 2.2-5206 ARMICS ^{1,2,3,4,5}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	March 2024 In Progress
5. Host a Strategic Planning Retreat that will occur on an annual basis. Monitor goals and objectives during CPMT meetings.	COV 2.2-5206 ARMICS ^{1,3,4}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	October 2024 In progress

ARMICS (Department of Accounts, Agency Risk Management, and Internal Control Standards):

¹Control Environment

²Control Activities

³Information and Communication

⁴Risk Assessment

⁵Monitoring

Observations and Quality Improvement Tasks	Criteria	Prior Audit Repeat Observation	Quality Improvement Plan Submitted	Quality Improvement Plan Action Date/Status
<p>6. Meeting minutes and agenda for the audit review period were not published on the CPMT website. They were provided via email to regular attendees and to participants who registered in advance. Publish documentation on the CPMT website, prominent public locations, and the office of the clerk of the public body at least 3 working days prior to the meeting.</p>	<p>COV 2.2-3707 ARMICS^{1,3}</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>March 2024 In Progress</p>
<p>7. In the representative case sample, there were times foster parents did not attend FAPT due to schedule conflicts, and it was not reflected in the FAPT notes or did not sign the Individual and Family Service Plan. Ensure that all foster parents have signed the child's Individual and Family Service Plan. Document if a foster parent is unable to attend FAPT due to a schedule conflict. Attempt to schedule FAPT reviews at a day/time that is convenient for the foster parent.</p>	<p>CSA Policy 3.5 ARMICS^{2,3}</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>February 2024 In Progress</p>
<p>8. In the representative case sample, there was a guardian signature missing on the Individual and Family Service Plan. Ensure parent/caregiver signatures on all FAPT paperwork prior to scheduling FAPT review. Reschedule the FAPT review if all documentation has not yet been signed (i.e., IFSP).</p>	<p>CSA Policy 3.5 ARMICS^{2,3}</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>February 2024 In Progress</p>
<p>9. There were times when FAPT did not have recommendations, and the "recommendations" were left blank instead of saying "none" or "not applicable". When there are no recommendations from FAPT, "none" or "not applicable" has already begun being noted on action plans as of January 2024. Training will be held to ensure all staff are made aware of the changes.</p>	<p>CSA Policy 3.5 ARMICS^{2,3}</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>January 2024 In Progress</p>

Observations and Quality Improvement Tasks	Criteria	Prior Audit Repeat Observation	Quality Improvement Plan Submitted	Quality Improvement Plan Action Date/Status
10. In the representative case sample, there were times when there was not a recommendation from a Licensed Mental Health Professional for applicable community-based behavioral health services. Updated policy and FAPT Packet Checklist to include specificity around recommendations from an LMHP. Provide info-blast to children-serving systems related to this policy. Adhere to policy moving forward.	CSA Policy 6.3 ARMICS ^{2,3}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	March 2024 In Progress
11. There was a review in the representative case sample that did not have the approval of CPMT. The signature and date were present, but the "agree" and/or "disagree" boxes were not marked. Sign Pre-authorization/Service Authorization Forms only once CPMT has signed their approval for payment of Services. Send documentation requests through DocuSign only.	CSA Policy 3.5 ARMICS ^{2,3}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	January 2024 In Progress
12. There were some utilization reviews that were not able to happen prior to the Family Assessment and Planning Team. During this time, the utilization reviews noted "will provide verbal report" and were not updated during the FAPT Review. When utilization review is unable to provide input prior to the FAPT review, the action plan will be updated to show specifics around what was verbally said during the meeting.	CSA Policy 3.5 ARMICS ^{2,3,5}	<input type="checkbox"/>	<input type="checkbox"/>	January 2024 In Progress
13. In the representative case sample, there were times when an alternative case manager completed the CANS. *Require CANS training from all child-serving Case Managers.	CSA Policy 3.6 ARMICS ^{1,2}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	January 2025 In Progress

Observations	Criteria	Prior Audit Repeat Observation	Quality Improvement Plan Submitted	Quality Improvement Plan Action Date/Status
14. In the representative case sample, there were Discharge CANS that were completed late or not at all in the review of the representative case sample.*Require CANS training from all child-serving Case Managers.	CSA Policy 3.6 ARMICS ^{1,2}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	January 2025 In Progress
15. In the representative case sample, there was an instance where the child's insurance coverage/benefits page was not collected. Ensure only after other funding streams have been explored that a FAPT review is scheduled. If unable to be provided, the FAPT review must be rescheduled.	CSA Policy 3.5 ARMICS ^{2,3}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	January 2024 In Progress
16. Arlington did not create Corrective Action Plans for Internal Records Reviews. Start Corrective Action Plans for Internal Records Reviews. Ongoing monitoring of Self-Assessment QIP for implementation.	ARMICS ^{1,2,5}	<input type="checkbox"/>	<input checked="" type="checkbox"/>	January 2024 In Progress