



Office of Children's Services
Empowering communities to serve youth

Audits and Data Integrity

Why It Matters

Presented By: The A-Team



SESSION AGENDA



WHY IT MATTERS:



TOOLS & RESOURCES



HIGHLIGHTS



PARTICIPANT
ENGAGEMENT

Data Integrity and Reliability: A - Team Effort



<https://youtu.be/E0dlu4dCnJE?si=DdlgkkF6UypCnnd3>

Why it Matters: State and Local Partners

STATE POLICY DIRECTIVES:

The Commonwealth's Agency Risk Management and Internal Control Standards (ARMICS)

“Although discussion of “internal control” has long standing with accountants and auditors, all of agency management should know, understand, embrace, and implement these standards. The standards must be applied to all government activities that involve the state’s assets, accounting, and financial reporting.”

Why it Matters - State and Local Partners

The Objective of Agency Risk Management and Internal Control Standards

To provide reasonable assurance of the integrity of all fiscal processes related to:

- Submission of transactions to the Commonwealth's general ledger
- Submission of deliverables required by financial statement directives
- Compliance with laws and regulations
- Stewardship over and safeguarding the Commonwealth's assets

In less technical terms, to ensure fiscal accountability and safeguard the Commonwealth's assets.

Why it Matters - State and Local Partners

An effective system of internal control:

- provides accountability for meeting program objectives;
- promotes operational efficiency;
- improves the reliability of financial statements;
- strengthens compliance with laws and regulations;
- reduces the risk of financial or other asset losses due to fraud, waste, or abuse.

Why it Matters - Auditors

Data integrity and reliability are important internal control objectives for CSA programs.

Data informs decisions of governing authorities at state and local levels.

When shared publicly, reliable data provides accountability and transparency of the effect of their choices.

Audits evaluate the effectiveness of organizational processes to provide reasonable assurance that these very important internal control objectives are achieved.

Why it Matters - CSA Service Planning

“Ideally, FAPT is a fully collaborative process with each participant communicating information regarding their agency’s authority, responsibility, and resources about each child and family. Understanding the child's and family’s needs, culture, and goals allows the team to maximize the use of resources to achieve the desired outcomes.”

-Excerpt from CSA User Guide, November 2022

Why it Matters - CSA Service Planning

“Once a child or youth is deemed eligible for CSA-funded services and the CANS is completed, a wide array of appropriate services may be provided to the child and family.

The FAPT shall use the results of the mandatory uniform assessment (§2.2-2648.D.11), the input of the youth and family, and other available information to inform its development of the individual family service plan.”

-Excerpt from CSA User Guide, November 2022

Why it Matters - CSA Service Planning

“Utilization Review (UR) occurs at the child and family/service level and is the formal assessment of the necessity, efficiency, and appropriateness of services.

UR measures the progress of the youth and family in services and towards achieving the goal and objectives in the Individual Family Service Plan (IFSP).

UR is a form of checks and balances; it asks are we getting what we paid for? Are things improving? And how do we know?”

-Excerpt from CSA User Guide, November 2022

Why it Matters - CSA Service Planning

DATA COLLECTION and REPORTING POINTS

- Referral Forms
- Individual and Family Services Plans (IFSPs)
- Utilization Reviews
- Child and Adolescent Needs and Strengths Assessments (CANS)
- Data and Outcomes Dashboard
<https://csa.virginia.gov/Resources/CQIDashboardReport>

Why it Matters - CSA Service Planning

AUDIT OBSERVATIONS SUMMARY – FY 2024

Systemic Observations

Non-Compliance Level 2*

(SEC Policy 4.7 Response to Audit Findings)

CANS assessments were not “Closed” within 60 days of initiating the record in CANVaS. **CSA Policy 3.6.5**

Annual Child and Adolescent Needs and Strengths (CANS) assessments were not timely. **CSA Policy 3.6.5**

Key elements of service planning were not sufficiently captured within the approved service plan. Omitted data elements included measurable goals/objectives, parental participation/signed consent, discharge planning, duration of services, and FAPT signatures. **COV § 2.2-5208 and CSA Policy 3.5**

Utilization review activities (client level) performed by FAPT were not evidenced. **COV § 2.2-5208**

Sufficient documentation was not maintained to validate compliance with statutory requirements and policy, whether specific to CSA or those promulgated by the participating agencies. (Virginia Enhanced Maintenance Assessment Tool [VEMAT], appropriateness determination for community-based behavioral health services, copay assessments, Child in Need of Services [CHINS] determinations, Title IV-E eligibility determinations, treatment plans, progress reports, invoices, purchases orders, CSA parental agreements, IVE Determination, or IEPs related to SPED Wrap funding). **CSA Policy 3.5 and 4.6**

*Level Two Noncompliance Finding

General Parameters: Findings in this category are case specific and involve a violation of an applicable statute, regulation, or policy but, had the requirements been followed, would have been eligible for reimbursement through state pool funds. Findings may be mitigated by corrective action already implemented on a case-specific basis (e.g., FAPT or CPMT action was not timely made but was taken in a reasonable time thereafter).

Why it Matters - Tools and Resources

SERVICE PLANNING

(from CSA Website: www.csa.virginia.gov)

- [CSA Documentation Inventory](#)
- [Model IFSP](#)
 - [Model IFSP Directions](#)
- [Utilization Review Guidelines](#) (See Resource Materials)
- CANVaS System Wide Report - Open Assessments 60 Days
- Training Opportunities and Other Informal Guidance
 - [Virginia Learning Center \(CSA\)](#)
 - OCS Newsletter
(<https://csa.virginia.gov/Resources/OCSNewsletter>)
 - Technical Assistance
(<https://csa.virginia.gov/Contact/TechnicalAssistance/0>)

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**BROADCAST
INTERRUPTED**



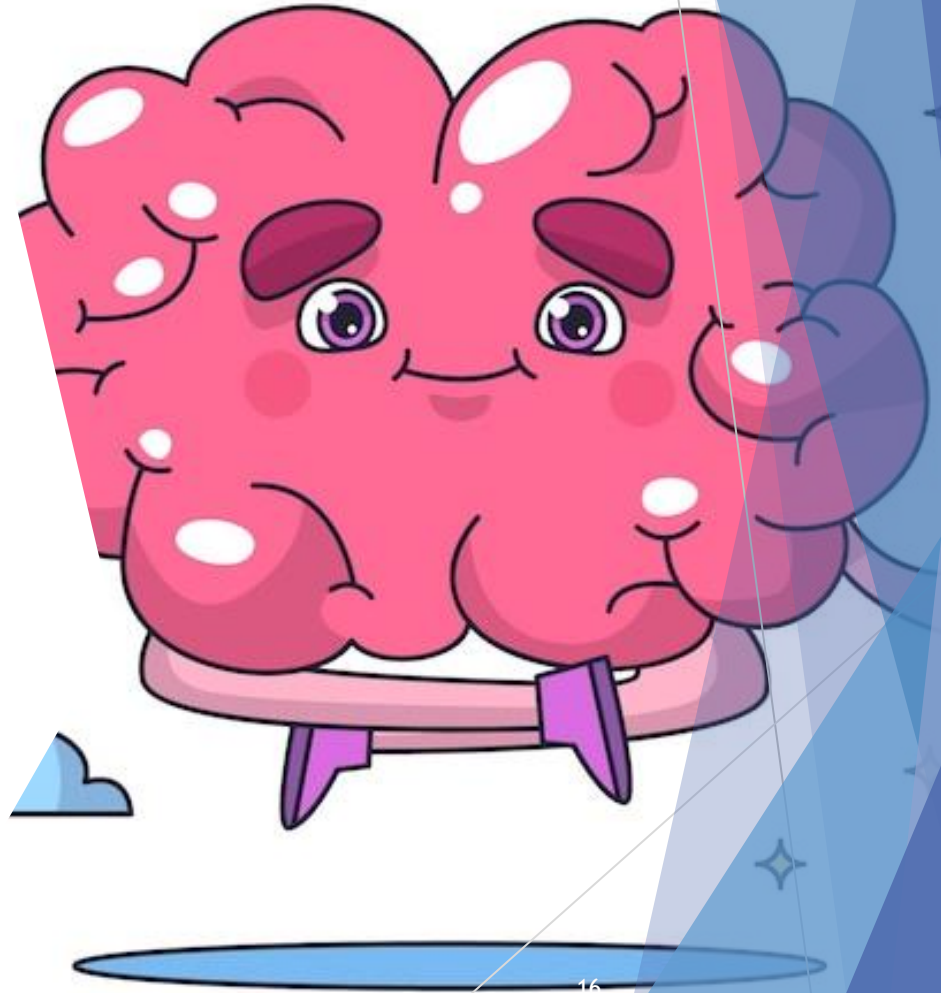
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Brain Break- Fun Trivia



Brain Break – Fun Trivia Questions

- ▶ **Up to 4 Teams**
- ▶ **3 Rounds of toss up questions**
- ▶ **Points- 10 points for correct answers**
- ▶ **The first team to buzz in gets 60 seconds to answer the question. Any member of the team may answer the question. There are no point deductions for incorrect answers. If the team answers incorrectly, the remaining teams may answer by hitting their buzzers. Each team will have an opportunity to participate.**



Why it Matters - Funding Authorizations

“Policies and practices of the Children’s Services Act are designed to be consistent with all relevant federal and state laws, regulations, and policies. CSA follows these requirements regardless of whether CSA state pool, federal, or other state funds are utilized.”

-Excerpt from CSA User Guide, November 2022

Why it Matters - Funding Authorizations

CPMT Statutory Obligations

§ 2.2-5206

- “6. Establish quality assurance and accountability procedures for program utilization and funds management;

- 8. Manage funds in the interagency budget allocated to the community from the state pool of funds, the trust fund, and any other source;

- 9. Authorize and monitor the expenditure of funds by each family assessment and planning team or a collaborative, multidisciplinary team process approved by the Council.”

Why it Matters - Funding Authorizations

CPMT Statutory Obligations

§ 2.2-5206

“13. Review and analyze data in management reports provided by the Office of Children's Services in accordance with subdivision D 18 of § 2.2-2648 to help evaluate child and family outcomes and public and private provider performance in the provision of services to children and families through the Children's Services Act program. Every team shall also review local and statewide data provided in the management reports on the number of children served, children placed out of state, demographics, types of services provided, duration of services, service expenditures, child and family outcomes, and performance measures. Additionally, teams shall track 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, preventing placements, and 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.”

Why it Matters - Funding Authorizations

CPMT Statutory Obligations

§ 2.2-5206

Utilization Management” for CSA is now defined as Continuous Quality Improvement (CQI).

Continuous Quality Improvement (CQI) is reviewing data and using data-driven decision-making to improve performance and program implementation.

-Excerpt from CSA User Guide, November 2022

Why it Matters - Funding Authorizations

CPMT Statutory Obligations

§ 2.2-5211

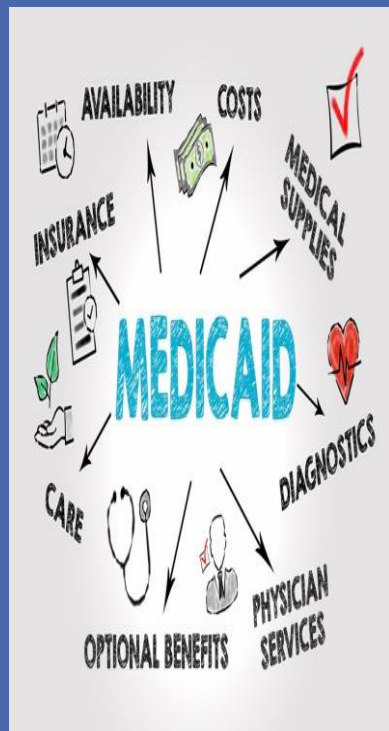
“D. When a community services board established pursuant to § 37.2-501, local school division, local social service agency, court service unit, or the Department of Juvenile Justice has referred a child and family to a family assessment and planning team and that team has recommended the proper level of treatment and services needed by that child and family and has determined the child's eligibility for funding for services through the state pool of funds, then the community services board, the local school division, local social services agency, court service unit, or Department of Juvenile Justice has met its fiscal responsibility for that child for the services funded through the pool. **However, the community services board, the local school division, local social services agency, court service unit, or Department of Juvenile Justice shall continue to be responsible for providing services identified in individual family service plans that are within the agency's scope of responsibility and that are funded separately from the state pool.**”

Why it Matters - Funding Authorization

Frequently Overlooked Alternate Funding Considerations



**LOCAL
GOVERNMENT
AGENCIES**



Why it Matters - Funding Authorization

DATA COLLECTION and REPORTING POINTS

- Individual and Family Services Plans (IFSPs)
- Expenditure Authorization Forms (Local)
 - Purchase Orders
 - CPMT Meeting Minutes
- Data and Outcomes Dashboard

<https://csa.virginia.gov/Resources/CQIDashboardReport>

Why it Matters - Funding Authorizations

AUDIT OBSERVATIONS SUMMARY – FY 2024

Systemic Observations

Non-Compliance Level 3*

(SEC Policy 4.7 Response to Audit Findings)

Services that were not documented in an approved service plan were funded by CSA. **COV § 2.2-5208 and CSA Policy 3.5**

CSA funds were improperly expended for services eligible for an alternate funding source (Title IV-E, Medicaid, Local Agency, etc.). **COV § 2.2-5206, § 2.2-5211, and CSA Policy 4.5**

*Level Three Noncompliance Finding

General Parameters: Audit findings in this category are case-specific and occur when CSA state pool funds have been reimbursed when the expenditure is not authorized by statute, regulation, or policy.

Systemic Observations

Non-Compliance Level 1*

(SEC Policy 4.7 Response to Audit Findings)

Continuous Quality Improvement/Utilization Management activities performed by CPMT were not evidenced. **COV § 2.2-5206**

*Level One Noncompliance Finding

General Parameters: Audit findings in this category are not case-specific but represent a failure to meet administrative and operational standards required statutory, regulatory, or policy requirements.

Why it Matters - Tools and Resources

FUNDING AUTHORIZATIONS

(from CSA Website: www.csa.virginia.gov)

- [CSA Documentation Inventory](#)
- Title IV-E Quality Assurance and Accountability Reports
(Request from local Department of Social Services)
- [Local Government Reporting](#)
 - Monthly Medicaid Report
- [Strategic Planning Tools \(CQI\) Documentation Template with Instructions \(Download\)](#)
- Other Supplemental Guidance
 - [Funding Sources for Child Specific Services](#)
 - [Maximizing Medicaid Funding for Youth Served under the CSA](#)

Why it Matters - Tools and Resources

FUNDING AUTHORIZATIONS

(from CSA Website: www.csa.virginia.gov)

- Training Opportunities
 - [Virginia Learning Center \(CSA\)](#)
 - OCS Newsletter
(<https://csa.virginia.gov/Resources/OCSNewsletter>)
 - Technical Assistance
(<https://csa.virginia.gov/Contact/TechnicalAssistance/0>)

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**BROADCAST
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Fun Trivia Continues
Name the Famous Movie

Why it Matters - Financial Reporting

“Various sections of the COV and the Appropriation Act require that “using a secure electronic database,” the CPMT and FAPT shall provide the Office of Children’s Services with client-specific data. This includes information from the mandatory uniform assessment instrument and the Local Expenditure Data Set Reimbursement System (LEDRS). Local governments meet these obligations when case managers complete the Child and Adolescent Needs and Strengths (CANS) assessment online in CANVaS and the CSA LEDRS files containing demographic, service, and financial data for each youth are submitted.”

-Excerpt from CSA User Guide, November 2022

Why it Matters - Financial Reporting

CPMT Statutory Obligations

§ 2.2-5206

“13. Review and analyze data in management reports provided by the Office of Children's Services in accordance with subdivision D 18 of § 2.2-2648 to help evaluate child and family outcomes and public and private provider performance in the provision of services to children and families through the Children's Services Act program. Every team shall also review local and statewide data provided in the management reports on the number of children served, children placed out of state, demographics, types of services provided, duration of services, service expenditures, child and family outcomes, and performance measures. Additionally, teams shall track 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, preventing placements, and 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.”

Note: This slide was repeated intentionally to stress the critical nature of data integrity and reliability in financial reporting.

Why it Matters - Financial Reporting

CPMT Statutory Obligations

§ 2.2-5206

Utilization Management” for CSA is now defined as Continuous Quality Improvement (CQI).

Continuous Quality Improvement (CQI) is reviewing data and using data-driven decision-making to improve performance and program implementation.

-Excerpt from CSA User Guide, November 2022

Note: This slide was repeated intentionally to stress the critical nature of data integrity and reliability in financial reporting.

Why it Matters - Financial Reporting

DATA COLLECTION and REPORTING POINTS

- Individual and Family Services Plans (IFSPs)
- Expenditure Authorization Forms (Local)
 - Purchase Orders
- Local Expenditure and Data Reimbursement System
 - CSA Financial Reporting
<https://csa.virginia.gov/OCSPoolReports/PoolReports/Index>
 - Data and Outcomes Dashboard
<https://csa.virginia.gov/Resources/CQIDashboardReport>

Why it Matters - Financial Reporting

**OVERPAYMENT
OF STATE OR
LOCAL SHARE
(MATCH RATE)**



**DUPLICATE
PAYMENTS
(ONE OR MORE
FUNDING SOURCES)**



**UNCOLLECTED
REVENUES**



Why it Matters - Financial Reporting

FUNDING ALLOCATIONS

Local Allocation Reports

Local Pool Fund Allocation (Non-Medicaid)

The report provides the annual (state and local) pool fund allocation by locality and the local base match rate.

Allocation for Special Education Wraparound

The report provides the annual (state and local) share of the Special Education Wraparound funds allocated to each locality.

Allocation for non-sum-sufficient youth (Protection Amount)

The report provides the annual state share of the Protected (non-mandated) amount for each locality.

Allocation for Administrative Plan

This report provides the annual (state and local) share for the Administrative Plan funds for each locality.

LEGISLATIVE, REGULATORY, AND POLICY ACTIONS



COMMONWEALTH of VIRGINIA

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

Scott Reiner, M.S.
Executive Director

ADMINISTRATIVE MEMO #22-06

TO: CSA Coordinators
CPMT Chairs

FROM: Scott Reiner, Executive Director



RE: Fiscal Impact Analysis of New Private Day Special Education Rates

DATE: July 1, 2022

With the adoption of the state budget, the Governor and the General Assembly have directed the Office of Children's Services to carry out a fiscal impact analysis of the private day special education rates established in the Final Report [\(RD686, 2021\)](#). The rates established in the report have since been modified to reflect increased inflationary pressures and additional discussions with private day providers.

Why it Matters - Financial Reporting

AUDIT OBSERVATIONS SUMMARY – FY 2024

Systemic Observations Non-Compliance Level 2* (SEC Policy 4.7 Response to Audit Findings)

Financial reports included data irregularities such as mandate type, service name description, expenditure category, and refunds that may affect the application of the match rate. **COV § 2.2-5206** and **CSA Policy 4.5**

*Level Two Noncompliance Finding

General Parameters: Findings in this category are case specific and involve a violation of an applicable statute, regulation, or policy but, had the requirements been followed, would have been eligible for reimbursement through state pool funds. Findings may be mitigated by corrective action already implemented on a case-specific basis (e.g., FAPT or CPMT action was not timely made but was taken in a reasonable time thereafter).

Why it Matters - Financial Reporting

Frequently Observed Financial Reporting Irregularities

| SERVICE NAMES | EXPENDITURE CATEGORY | MANDATE TYPE |
|--|--|--|
| <ul style="list-style-type: none"> • Overuse of "Other" • Case Support vs. Private Foster Care Support, Supervision, and Administration • Treatment Foster Care Case Mgmt. vs. Private Foster Care Support, Supervision, and administration | <ul style="list-style-type: none"> • Congregate Care - Parental Agreements (1C) vs. Community-Based Services (2F) • Wrap-Around Services for Students with Disabilities (2H) vs. Community-Based Services (2F) • Community-Based Services (2F) v. Non-Mandated Services/ Community-Based (3) | <h3 data-bbox="1103 829 1296 872">REFUNDS</h3> <ul style="list-style-type: none"> • Vendor Refunds and Reclaimed IV-E adjustments classified as Other |

Why it Matters - Tools and Resources

FINANCIAL REPORTING

(from CSA Website: www.csa.virginia.gov)

- CSA Services Names (https://www.csa.virginia.gov/content/doc/CSA_Service_Names.pdf)
- CSA Service Placement Types and Definitions
(https://www.csa.virginia.gov/content/doc/CSA_Service_Placement_Types.pdf)
- LEDRS File Layout Details and Crosswalks
(<https://csa.virginia.gov/content/doc/LEDRS.xlsxhttps://csa.virginia.gov/content/doc/LEDRS.xlsx>)
- Mandate Type Definitions (https://www.csa.virginia.gov/content/doc/Mandate_Type_Definitions.pdf)
- Pool Fund Expenditure Categories and Definitions
(https://www.csa.virginia.gov/content/doc/Pool_Fund_Expenditure_Categories_and_Definitions.pdf)
- Pool Fund Expenditure Categories mapping with the Thomas Brothers System
(https://www.csa.virginia.gov/content/doc/Pool_Fund_Expenditure_Categories_mapping_with_Thomas_Brothers_System.pdf)
- CSA Coding Cheat Sheet (Coming to the CSA website soon)

Why it Matters - Tools and Resources

LEDRS File Layout Details and Crosswalks - Demo

(<https://csa.virginia.gov/content/doc/LEDRS.xlsx>)

| Service Name vs. Service Placement Type | | | | | | | | | | | | | | | | | |
|---|--|----------------------|------------------------------------|----------------------------------|------------------------|--|--|--|-----------------------------|----------------------------------|--------------------------------------|--|--|--|--|---|---|
| Service Name | Service Names | SPT1-Community Based | SPT2-Community Transition Services | SPT3-Intensive Care Coordination | SPT4-Intensive In-Home | SPT5-Wrap-Around Services for Students With Disabilities | SPT6-Special Education Private Day Placement | SPT8-Foster Care Basic Maintenance & Basic Activities payments | SPT10-Treatment Foster Care | SPT11-Independent Living Stipend | SPT12-Independent Living Arrangement | SPT13-Psychiatric Hospital / Crisis Stabilization Unit | SPT14-Temporary Care Facility and Services (Congregate Care setting) | SPT15-Group Home (congregate care setting) | SPT16-Residential Treatment Facility (congregate care setting) | SPT17-Congregate educational services for Medicaid funded placement | SPT18-Congregate educational services for Non-Medicaid funded placement |
| 1 | Acute Psychiatric Hospitalization | | | | | | | | | | | X | | | | | |
| 2 | Applied Behavior Analysis | X | X | | | X | X | | X | | | | | X | X | | |
| 3 | Assessment/Evaluation | X | X | | | X | | | X | | X | | X | X | X | | |
| 4 | Case Support | X | X | | | X | | | X | | | X | X | X | X | | |
| 5 | Crisis Intervention | X | X | | | X | | | X | | X | | X | X | | | |
| 6 | Crisis Stabilization | X | X | | | X | | | X | | X | X | X | X | X | | |
| 7 | Family Partnership Facilitation | X | X | | | X | | | X | X | X | X | X | X | X | | |
| 8 | Family Support Services | X | X | | | X | | | | | | | | | | | |
| 9 | Independent Living Services | X | | | | | | | X | X | X | | X | X | X | | |
| 10 | Individualized Support Services | X | X | | | X | | | X | | X | X | X | X | X | X | X |
| 11 | Intensive Care Coordination / High Fidelity Wraparound (HFW) | | | X | | X | | | | | | | | | | | |
| 12 | Intensive Care Coordination Family Support Partner | | | X | | X | | | | | | | | | | | |
| 13 | Intensive In-Home Services | | | | X | X | | | | | | | | | | | |
| 14 | Maintenance - Basic | | | | | | | X | X | | | | | | | | |

Why it Matters - Tools and Resources

FINANCIAL REPORTING

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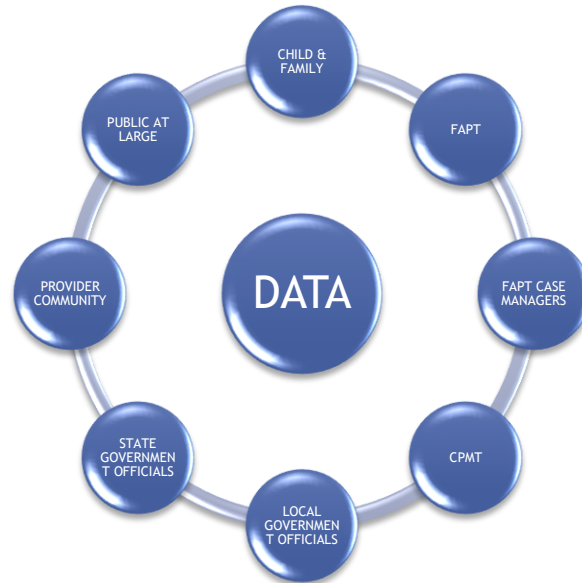
Brain Break- Fun Trivia Continues

Historical Facts or
Historical Things



Highlights - Why it Matters

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Highlights - Why it Matters - CSA Service Planning

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Highlights - Why it Matters - Financial Reporting

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A-TEAM CONTACT INFORMATION

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A-TEAM AFTA-PAARTY

