

***CHILDREN'S SERVICES ACT
PROGRAM AUDIT***

Charles City – New Kent

Audit Report No. 005-2024

April 30, 2024



Office of Children's Services

Empowering communities to serve youth

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EXECUTIVE SUMMARY

The Office of Children's Services (OCS) has completed an audit of the Charles City-New Kent CSA Program. The Charles City-New Kent CSA Program provided services and funding to 25 eligible youth and families in fiscal year (FY) 2023. The audit included reviewing and evaluating management oversight, operational, and fiscal practices. Based on the review and examination of the Charles City-New Kent CSA Program and supporting documentation provided, internal controls governing management oversight operational, and fiscal practices were determined as adequate and functioning as intended. No significant, reportable non-compliance issues were observed. Notable accomplishments of the Charles City-New Kent Community Policy and Management Team (CPMT) included the following:

CSA Outcome Measures - FY 2023 <i>from https://csa.virginia.gov/Resources/CQIDashboardReport</i>	Exceeds Statewide Average	
	Charles City	New Kent
CSA: Percent of youth received only community-based services	13.1%	
CANS ¹ : Percent of youth improvement in behavioral/emotional needs	19%	4.9%
CANS: Percent of youth improvement in school	2.6%	14.3%
CANS: Percent of youth improvement in child strengths	14.2%	8.2%
FC ² : Percent of youth exiting to permanency	27.1%	22.5%
FC: Percent of youth in family-based foster care		2.1%

¹Child and Adolescent Needs and Strengths (CANS) and ²Foster Care (FC)

The Office of Children's Services appreciates the cooperation and assistance provided on behalf of the CPMT and other CSA staff. We also acknowledge the excellent assistance and cooperation DeDreama Harrod, CSA Coordinator, provided during our review. Ms. Harrod's efforts enabled the audit staff to resolve any questions/concerns observed during the audit process. The body of the full report includes formal responses from the CPMT to the reported audit observations.



Stephanie S. Bacote, CIGA
Program Audit Manager

INTRODUCTION

The Office of Children's Services has completed a financial/compliance audit of the Charles City-New Kent CSA Program. The audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing (Standards). The standards require planning and performance of the audit pursuant to stated audit objectives to provide a reasonable basis for audit observations, recommendations, and conclusions. The audit was completed on April 30, 2024, and covered the period from March 1, 2023 through February 29, 2024.

The objectives of the audit were:

- 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.
- Assess the implementation of quality improvement plans addressing prior audit observations reported by OCS and/or identified in the prior self-assessment evaluations completed by the Charles City-New Kent CPMT. The audit report dates were July 31, 2018, for Charles City County and April 22, 2019, for New Kent County, respectively.

The audit scope included all youth and their families who received CSA-funded services during the audit period. Audit procedures included reviews of relevant laws, policies, procedures, 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

Charles City County and New Kent County are in the Greater Richmond Region of the Commonwealth of Virginia. Established in 1619, Charles City County was one of Virginia's first four “boroughs” and one of the oldest governmental units in America. According to the U.S. Census Bureau Quick Facts 2023, Charles City County’s estimated population was 6,610. The median household income from 2018-2022 was \$65,573. Split from York County, New Kent County was established in 1654. According to the U.S. Census Bureau Quick Facts 2023, New Kent County’s estimated population was 26,134. The median household income from 2018-2022 was \$113,120. In 2021, Charles City and New Kent Counties combined resources to provide local administration of the Children’s Services Act program.

The Children's Services Act (CSA) is a law enacted in 1993 that establishes a single state pool of funds to purchase services for eligible youth and their families. The state funds, combined with local community funds, are managed by a local interagency team, the Community Policy and Management Team (CPMT), that plans and oversees services to youth. Charles City-New Kent CPMT is supported by two Family Assessment and Planning Teams (FAPT) responsible for recommending appropriate services to eligible children and families. Administrative services are managed through the local CSA office staffed by the CSA Coordinator. Expenditure demographics for fiscal years 2020 to 2023 are depicted below.

Source: CSA Data and Outcomes Dashboard
(Web link: [Data and Outcomes Dashboard \(CQI\)](#))

Charles City County				
At-A-Glance				
	2020	2021	2022	2023
Distinct Child Count	19	24	21	10
Net Expenditures	\$0.6M	\$0.8M	\$0.8M	\$0.4M
Local Net Match	\$0.2M	\$0.2M	\$0.2M	\$0.1M
Average Expenditure	\$29,681	\$33,252	\$36,709	\$40,433
Base Match Rate	0.3131	0.3131	0.3131	0.3131
Effective Match Rate	0.3126	0.3088	0.3065	0.3131

New Kent County				
At-A-Glance				
	2020	2021	2022	2023
Distinct Child Count	17	13	17	15
Net Expenditures	\$0.5M	\$0.5M	\$0.5M	\$0.4M
Local Net Match	\$0.2M	\$0.2M	\$0.2M	\$0.2M
Average Expenditure	\$28,372	\$39,507	\$29,439	\$27,539
Base Match Rate	0.4329	0.4329	0.4329	0.4329
Effective Match Rate	0.4451	0.4372	0.4469	0.4433

CQI dashboard data consists of information submitted by individual Virginia localities for youth receiving CSA-funded services in the reporting period. Statewide data was updated through 03/21 of the current program year.

OBSERVATIONS AND RECOMMENDATIONS

None reported.

CONCLUSION

This audit concluded that internal controls governing management oversight, operational, and fiscal practices were adequate and functioning as intended. No significant reportable non-compliance issues were observed. An exit conference was conducted on April 13, 2024, to present the audit results to the Charles City-New Kent CPMT. Persons in attendance representing the Charles City-New Kent CPMT were as follows:

Elizabeth Holt, CPMT Chair, Charles City County Department of Social Services
Suzanne Grable, New Kent County Department of Social Services
Dalphine Joppy, Charles City County Public Schools
Richard Dirmeyer, New Kent County Public Schools
LaToya Johnson-Davis, Charles City County Local Government Representative
Andrea Gardner, New Kent County Local Government Representative
Aida Zayas, Charles City-New Kent Health Department
Daniel Rigsby, Henrico Area Mental Health and Developmental Services
Joe Wright, 9th District Court Service Unit
Jennie Stolarski, Parent Representative
Elizabeth Hirner, Private Provider Representative
Michelle Johnson, Charles City County Administrator
Rebecca Guthrie, New Kent County CPMT Fiscal Agent
DeDreama Harrod, CSA Coordinator

Stephanie Bacote, Program Audit Manager, represented the Office of Children's Services. We thank Charles City-New Kent CPMT and related staff for their cooperation and assistance on this audit.

CLIENT COMMENT

“The CPMT would like to thank Dreama Harrod for her hard work and efforts towards the CSA Program for New Kent and Charles City. They also would like to thank OCS for their work and due diligence. They also acknowledge the sound fiscal processes in place and that we have not exceeded the state allocation in several years.”

REPORT DISTRIBUTION

Scott Reiner, Executive Director

Office of Children's Services

Michelle Johnson, Charles City County Administrator

Rodney Hathaway, New Kent County Administrator

Elizabeth Holt, CPMT Chair

Christina Jones, Charles City County CPMT Fiscal Agent

Rebecca Guthrie, New Kent County CPMT Fiscal Agent

DeDreama Harrod, CSA Coordinator