

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

***Giles County
Self-Assessment Validation***

Final Audit Report No. 33-2020

June 8, 2021



Office of Children's Services
Empowering communities to serve youth

Report Disclaimer

Due to the COVID-19 pandemic, onsite visits to validate management's conclusions have been suspended until further notice. In lieu of onsite visits, self-assessment validation activities were conducted remotely.



COMMONWEALTH of VIRGINIA

Scott Reizer, M.S.
Executive Director

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

June 8, 2021

Sherri Nipper-Williams, CPMT Chair
211 Main Street
Narrows, VA 24124

RE: Giles County CSA Program Self-Assessment Validation
Final Report, File No. 33-2020

Dear Ms. Nipper-Williams,

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year 2020-2021, the Giles 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 provided by the Giles County CSA program covering the period December 1, 2018 through November 30, 2019, our independent validation:

Concur

Partially Concur

Does Not Concur

with the conclusion reported by the Giles County CPMT that no significant observations of non-compliance or internal control weaknesses were found in the design or operation of the processes or services conducted on behalf of the Giles County CSA Program. The explanations for our assessment results are as follows:

The Giles County CPMT concluded that there were no significant non-compliance and/or internal control weakness observations noted. Validation procedures confirmed that there were no significant deficiencies. However, a non-significant internal control weakness was identified that was not originally reported by the CPMT. Specifics pertaining to the Giles County CSA Program are detailed on page 2.

INTERNAL CONTROL WEAKNESS

State Executive Council (SEC) Policy 4.5.2 Pool Fund Reimbursement requires localities to report at least quarterly all CSA eligible expenditures and applicable refunds in accordance with appropriate expenditure-reporting categories and refund classification. A review of the Local Expenditure, Data and Reimbursement System (LEDRS) Refund Reports for FY 2019-2020 indicates that Giles County has not reported any parental copay collections and/or refunds reclaimed under Title IV-E. Upon inquiry, CSA staff acknowledge that they have been incorrectly reporting the payments received as vendor refunds. A summary report documenting collections October 2018 through November 2019 indicated \$22,131.05 (Reclaimed Title IV-E = \$22,091.05 and Parent Copay = \$40) was inaccurately reported as vendor refunds.

Exhibit A
LEDRS Refund Reports for FY 2019-2020
<https://www.csa.virginia.gov/OCSPoolReports/PoolReports/RefundReport>

FY	FIPS	Locality	Vendor Refunds	Parental Co-Pay	SSA, SSI, VA Benefits	Support through DCSE	Reclaimed under IV-E	Other	Total
19	071	Giles	\$92,828.59	\$0.00	\$24,604.50	\$8,978.16	\$0.00	\$0.00	\$126,411.25
20	071	Giles	\$29,240.79	\$0.00	-\$26,254.50	\$4,685.74	\$0.00	\$0.00	\$7,672.03

RECOMMENDATIONS

In accordance with SEC Policy 4.5.2, the CSA Office and the CPMT should ensure the source of expenditure refunds are accurately reported.

CLIENT COMMENT


"We concur with the findings. The coding error has been addressed with the appropriate staff and we will ensure that all CSA reimbursements are coded correctly moving forward. Reimbursements received for the month of May have been keyed into Thomas Brothers and accuracy has been verified. These were reported to OCS via the LEDRS upload on 06/04/21. Additionally, we are working to correct the coding of previous reimbursements received during the current fiscal year."

The Office of Children’s Services respectfully requests that you submit a quality improvement plan (QIP) to address the observations outlined in this report no later than 30 days from receipt of this report. We ask that you notify this office as QIP tasks identified to address significant observations are completed. OCS will conduct a follow up validation to ensure the quality improvements have been implemented as reported.

Sherri Nipper-Williams, CPMT Chair
Giles County CSA Program Self-Assessment Validation
June 8, 2021
Page 3

We would like to thank the Giles County Community Policy and Management Teams and related CSA staff for their contributions in completing the CSA Self-Assessment Workbook. We also would like to acknowledge the excellent assistance and cooperation that was provided by Caryl Allen, CSA Coordinator during our review. Ms. Allen's efforts enabled the audit staff to resolve any questions/concerns that we 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
Chris McKlarney, Giles County Administrator
Angela L. Higginbotham, CPMT Fiscal Agent
Caryl Allen, CSA Coordinator