



COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.
Executive Director

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

December 9, 2024

Tina Ammons, CPMT Chair
King and Queen County Department of Finance
PO Box #177
King and Queen Courthouse, VA 23085

RE: King & Queen County CSA Program Self-Assessment Validation (SAV)
Final Report, File No. 28-2024

Dear Mrs. Ammons,

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year 2024, the King & Queen 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 King and Queen County CSA program on January 8, 2024, and covering the period July 1, 2022 through June 30, 2023, our independent validation:

Concur

Partially Concur

Does Not Concur

with the conclusion of the King and Queen County CPMT that no non-compliance observations and/or internal control weaknesses were identified. The explanation for our assessment results are as follows:

Validation procedures identified internal control weaknesses in the local CSA program that the CPMT did not identify. While not a significant deficiency, internal controls affecting accurate reporting of financial transactions were not working as intended. Specifics are detailed on pages 2-4.

INTERNAL CONTROL WEAKNESS

Fiscal transactions were recorded using the incorrect expenditure category, mandate type, or service name description. These reporting errors represent internal control weaknesses in the reliability and integrity of the financial data used by management in decision-making and reporting to OCS. Refer to Tables A and B below for the data integrity errors identified.

Table A

Error Description	A comparison of King and Queen County financial records documenting expenditures of clients accessing Title IV-E and CSA funds concurrently noted that one client's expenditure category was reported incorrectly. The reporting error resulted in King and Queen County overpaying the local share of the service's (i.e., independent living) total cost funded by CSA.					
Incorrect		Correct		Variance		
Expenditure Category	Match Rate	Expenditure Category	Match Rate	Total Expense	Differential	Local Share Overpayment
Family Foster Care 2e	.3144	Community-Based Services 2f	.1572	\$3,612.40	.1572	\$567.87

Note: OCS guided CPMT Chairs, CSA Coordinators, and Report Preparers on August 19, 2022, regarding recording Independent Living Arrangements (including independent living services) in the Local Expenditure, Data, and Reimbursement System (LEDRS).

Table B

Error Description	Transactions were incorrectly recorded using the wrong expenditure category, mandate type, and service name description. Based on the exceptions identified in two (2) of the four (4 or 50%) client case files examined, there was no fiscal impact on CSA funding.		
Error Type	Client	Incorrect	Correct
Expenditure Category	A	Therapeutic Foster Care (2a1)	Therapeutic Foster Care -IV-E (2a)
Mandate Type	A	Special Education Services in an Approved Educational Placement (10)	Foster Care -Abuse/Neglect – Local DSS Entrustment /Custody (3)
	B	Foster Care - Court Order Truancy (7)	Foster Care Child in Need of Services Prevention (4)
Service Name	A	Other (24)	Supervised Visitation -Family Support Services (8)
		Special Education Related Services (36)	
		Case Support (4)	Private Foster Care, Support, Supervision & Administration (27)

RECOMMENDATION

The Fiscal Agent and the CSA Coordinator should work together to ensure expenses are reported correctly (using the correct expenditure category, mandate type, and service name) before recording the transaction into Thomas Brothers (payment processing system). To aid the process, consult the resources listed below:

- [LEDRS Coding Cheat Sheet](#)
- [CSA Service Names](#)
- [CSA Service Placement Types](#)
- [Mandate Type Definitions](#)
- [LEDRS File Layout Details and Crosswalks](#)
- [Memo: LEDRSA Coding For Independent Living Arrangements](#)

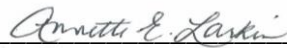
CLIENT RESPONSE

See Attachment A

The Office of Children’s Services respectfully requests that you submit a quality improvement plan (QIP) to address the observation 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.

We thank the King and Queen County Community Policy and Management Team, CSA staff, and partners for contributing to the CSA Self-Assessment Workbook. We also acknowledge the excellent assistance and cooperation Brittney Lawson, CSA Coordinator, provided during our review. Mrs. Lawson'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,



Annette E. Larkin, MBA
Program Auditor



Stephanie S. Bacote, CIGA
Program Audit Manager

cc: Scott Reiner, Executive Director
Vivian Seay, King and Queen County Administrator
Linda Cook, CPMT Fiscal Agent
Brittany Lawson, CSA Coordinator

Attachment A

ATTACHMENT A
Management Official Response



**KING AND QUEEN
COUNTY VIRGINIA**

Founded 1691

December 6, 2024

Annette Larkin
Program Auditor
Office of Children's Services
1604 Santa Rosa Road, Suite 137
Richmond, VA 23229-5008

Dear Ms. Larkin,

Please find this letter as our formal response to the draft CSA Program Self-Assessment Validation received from the Office of Children's Services on November 8, 2024. The King and Queen County CPMT reviewed the assessment results at their regular November meeting as provided by Annette Larkin. The team, along with the CSA Coordinator discussed internal control measures that can be implemented to correct the deficiencies noted in the assessment results. Based on these discussions, we will be prepared to submit a Quality Improvement Plan outlining these controls.

Please do not hesitate to contact me if you have any questions regarding this matter.

Sincerely,

Tina R. Ammons

Tina R. Ammons, CPMT Chair
Director of Finance, King and Queen County
