



# COMMONWEALTH of VIRGINIA

Scott Reimer, M.S.  
Executive Director

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

February 18, 2025

Randi Knights, CPMT Chair and Fiscal Agent  
City of Manassas Park Department of Social Services  
100 Nadia Street, 2<sup>nd</sup> Floor

Manassas Park, VA 20111

RE: City of Manassas Park CSA Program Self-Assessment Validation (SAV)  
Final Report, File No. 29-2024

Dear Ms. Knights:

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year 2024, the City of Manassas Park 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 City of Manassas Park CSA program on February 18, 2024, and covering the period January 1, 2023 through December 31, 2023, our independent validation:

Concur

Partially Concur

Does Not Concur

The City of Manassas Park 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 explanation for our assessment results are as follows:

***Validation procedures identified deficiencies indicating non-compliance and internal control weaknesses in the local CSA program 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 in accordance with the laws of the Commonwealth. An adequate system of internal controls is contingent upon the consistent and proper application of established policies and procedures affecting CSA-funded activities and 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 are detailed on pages 2-6.***

**SIGNIFICANT NON-COMPLIANCE OBSERVATIONS  
 And INTERNAL CONTROL WEAKNESSES**

**OBSERVATION #1:** CSA pool funds were expended on behalf of three (3) clients whose services were eligible for another funding source (Title IV-E). A comparison of Title IV-E and CSA expenditures for those clients determined that CSA reimbursed \$213.48 (state share) in maintenance payments for confirmed Title IV-E eligible clients. For the review period, OCS financial reports do not indicate adjusting entries to correct/refund the payment errors as required by CSA Policy 4.5.2, Items e and f, Pool Fund Reimbursement. Refer to Table A for a detailed breakdown of questioned costs.

Table A Title IVE/CSA Payment Errors Code of Virginia (COV)§2.2-5211 and CSA Policy 4.5 Fiscal Procedures			
Client	Service Period	Total	State Share
T1	03/2023 and 09/2023	\$282.09	\$213.48
<b>Due to CSA</b>			<b>\$213.48</b>

**OBSERVATION #2:** Documentation of service planning and funding activities requires strengthening to ensure compliance with program requirements. Five (5) client case files were examined to confirm that required documentation was maintained to support and validate FAPT and/or multi-disciplinary team (MDT) referrals and CPMT funding decisions. At least one exception was observed in four of the five (4/5 or 80%) files reviewed. Exceptions noted in the tables below are significant as they are critical to evidencing the appropriateness of services and compliance with CSA funding requirements.

Table B: Client File Review Exceptions - Fiscal COV§2.2-5206 and CSA Policy 4.5 Fiscal Procedures						
Rate	Description					
20% (1/5)	<p><b>A. Financial Reporting:</b> CSA-funded services expensed were not always recorded in the correct financial reporting categories.</p> <ol style="list-style-type: none"> <li>1. <u>Expenditure Category.</u> Transactions were recorded as Family Foster Care—Maintenance/IL Stipend/Arrangements (2e) rather than Community-Based Services (2f), for which the local share of the service cost is less. As a result, Manassas Park overpaid its share of the cost.</li> <li>2. <u>Service Name Category.</u> The correct service name description representing the service funded was not appropriately referenced.</li> </ol>					
Client	Service Description	Period	Total Cost	Actual Local Match Paid (0.4273)	Correct Local Match Due (0.2137)	Local Share Overpayment
1	Independent Living Services	Mar – Oct 2023	\$47,338.00	\$20,227.53	\$10,116.13	\$10,111.40

**SIGNIFICANT NON-COMPLIANCE OBSERVATIONS  
 and INTERNAL CONTROL WEAKNESSES**

Table C Client File Review Exceptions - Operational COV §2.2-5208 and §2.2-5210; CSA Policies 3.5 Records Management and 4.5 Fiscal Procedures	
Rate	Description
40% (2/5)	B. <b>Service Planning:</b> Missing Individual and Family Services Plan (IFSP) Data Elements: (1) strengths, (2) needs, (3) discharge planning/Child and Adolescent Needs and Strengths (CANS) assessment, and (4) Evidence of parent/guardian participation in service planning or signature consent on the IFSP.
20% (1/5)	C. <b>Parental Contribution:</b> Missing Co-Pay Assessment Determination Form/Waiver Form. This case did not meet automatic waiver exception criteria per local policy.

Insufficient data collection and poor document management in service planning may lead to increased operational and fiscal inefficiency and ineffectiveness of the local program. Further, this condition fosters an environment that makes the program more susceptible to potential loss of accessibility to state funding in support of local programs because of non-compliance with CSA statutes regarding service planning and access to pool funds.

**OBSERVATION #3 (Repeat Observation):** Adequate measures have not been established and/or implemented by the Manassas Park CPMT to evaluate and ensure accountability and effectiveness of the locally managed CSA program. Opportunities for improvement were noted based on instances of non-compliance with CSA statutory requirements and internal control weaknesses identified as follows:

1. The City of Manassas Park CPMT has not adopted a formal plan to substantiate coordination of long-range planning that includes an assessment of the current risks, strengths, and needs of the existing system, as well as establishing and documenting measurable criteria for evaluating the effectiveness of the local CSA program. CPMT meeting minutes are insufficient in documenting the adoption and/or discussion of a strategic long-range plan.
2. Formal performance measures and utilization management practices and procedures to assess overall program effectiveness have not been established in accordance with the Code of Virginia COV 2.2-5206, items 6 and 13. CPMT monthly meeting minutes and accompanying reports did not evidence utilization management/utilization review (UM/UR) activities to include:
  - A. Review of local and statewide data provided in the management reports on the total 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.
  - B. Tracking 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, relatives' homes, family-like setting, or their community.

**SIGNIFICANT NON-COMPLIANCE OBSERVATIONS  
and INTERNAL CONTROL WEAKNESSES**

**OBSERVATION #3 (Continued):**

The ability and likelihood of the CPMT to adequately monitor and provide oversight of the local CSA program is an essential component of organizational governance. The absence of formal long-range planning, coordination, and program evaluation to ensure that the goals and objectives of the program are met ultimately impacts the CPMT efforts to better serve the needs of youth and families in the community and to maximize the use of state and community resources.

This audit observation was identified in the November 2018 audit report. A quality improvement plan (QIP) was submitted with a target completion date of October 22, 2018.

**OBSERVATION #4 (Repeat Observation):** Parent representatives appointed to the CPMT and Family Assessment and Planning Team (FAPT) did not complete the Statement of Economic Interest (SOEI) form as required by COV §2.2-5205 and §2.2-5207 and maintain filing in accordance with OCS Administrative Memo 18-02 dated January 16, 2018. The effectiveness of the controls to ensure accountability and appropriate use of CSA pool funds is reduced by the increased opportunity for a single individual not to disclose personal interests.

This audit observation was identified in the November 2018 audit report. A quality improvement plan (QIP) was submitted with a target completion date of October 22, 2018.

**OBSERVATION #5 (Repeat Observation):** The City of Manassas Park CPMT has established interagency policies and procedures (Rev. January 2023) to govern services to children and families in its community. Family Assessment Planning Team, page 15, states, “CSA policy allows for CSA expenditures of up to \$400 each for the categories of clothing, medical care, recreation/camp, and transportation within a 12-month period without FAPT review.” The local policy exemption does not align with COV 2.2-5209 and foster care policies that define maintenance and establish maximum allowable payment rates.

The policies adopted by the CPMT that specified allowable exemptions from FAPT were included in the prior audit report dated November 2018. A quality improvement plan (QIP) was submitted with a target completion date of October 22, 2018.

**OBSERVATION #6:** The City of Manassas Park CPMT conducts regularly scheduled administrative meetings. The meeting minutes, including draft minutes, and all other records of open meetings are deemed public records and subject to the provisions of COV §2.2-3711, §2.2-3712, and §2.2-5210. Generally, proceedings to consider the appropriate provision of services and funding for a particular child or family reviewed by the CPMT must be confidential and not open to the public. However, the contents of the recorded minutes did not consistently include evidence of open/closed declarations during the executive session and related actions via roll call vote per the minimum public meeting requirements established by the Freedom of Information Act (FOIA).

## RECOMMENDATIONS

### **OBSERVATION #1:**

1. The CPMT should ensure that the proposed expenditure meets the criteria for CSA funding (i.e., meeting all federal and state requirements). Adequate documentation should be maintained as justification for CPMT funding decisions, such as, but not limited to, the consideration of other appropriate and available funding sources (i.e., Title IV-E).
2. A quality assurance procedure should be established by the CPMT that includes but is not limited to a) reviewing of Quarterly IV-E Quality Assurance Accountability (QAA) Reports to assess fiscal implications for CSA funding; (b) monitoring foster care cases funded by CSA pending IV-E eligibility determinations; and (c) monitoring CSA financial reports to ensure adjusting entries and refunds are recorded accurately and timely.
3. The CSA Office and Fiscal Agent should establish quality assurance and accountability procedures to accurately report fiscal transactions in the correct expenditure and service name categories. Errors in current fiscal year reporting should be immediately corrected.
4. The CPMT should submit a quality improvement plan for review by the OCS Finance Office, including whether the CPMT 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 required.

### **OBSERVATION #2:**

1. The FAPT should ensure that a properly completed IFSP is used to record service planning activities such as but not limited to 1) strengths, (2) needs, (3) discharge planning and CANS assessments, and (4) evidence of parent/guardian participation in service planning or signature consent on the IFSP.
2. Someone other than the CSA Coordinator should perform periodic file reviews to establish quality control of client records and ensure compliance.

### **OBSERVATION #3:**

1. As the CSA statute requires, the CPMT should develop a long-range plan that ensures the development of resources and services needed by children and families in their county. The plan should include a formal risk assessment that identifies service gaps, strategies to address gaps, and measurable criteria to be used for evaluating program effectiveness.
2. The CPMT should immediately initiate periodic reviews of OCS financial and performance reports depicting local and statewide data as CSA statute requires to demonstrate compliance. Tools to aid the continuous quality improvement process (i.e., utilization management) are available on the CSA website and listed below for your convenience:
  - [Data and Outcomes Dashboard \(CQI\)](#)
  - Utilization Reports (<https://csa.virginia.gov/OCSReports/Reports/UtilizationReport.aspx>)
  - [Strategic Planning Tools \(CQI\) Documentation Template with Instructions \(Download\)](#)
  - [Strategic Planning Tools \(CQI\) Training](#)

### RECOMMENDATIONS

**OBSERVATION #4:**

The CPMT should immediately ensure all parties required by COV §2.2-5205 and §2.2-5207 that do not represent a public agency complete the SOEI form upon appointment and maintain filing in accordance with the OCS Administrative Memo 18-03 dated January 16, 2018.

**OBSERVATIONS #5:**

The CPMT should review and revise the local CPMT Policy/Procedure Manual to ensure alignment with current CSA statutes and policies adopted by the State Executive Council for Children's Services (SEC) and other child-serving agencies that apply to youth accessing state pool funds.

**OBSERVATION #6:**

CPMT meeting protocols and related documentation should align FOIA and CSA requisites to ensure confidentiality where applicable and evidence the declaration of open/closed executive session and associated actions taken via roll call vote.

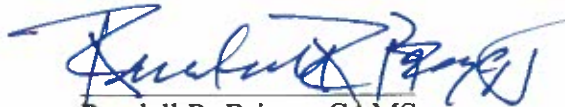
### CLIENT RESPONSE

"We have reviewed the final audit report and agree with the findings."

OCS respectfully requests that you submit a quality improvement plan (QIP) to address the observations in this report by thirty (30) days from the date of receipt of this report. In addition, 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 City of Manassas Park Community Policy and Management Team, CSA staff, and partners for contributing to the CSA Self-Assessment Workbook. We also acknowledge the City of Manassas Park CSA staff, who provided excellent assistance and cooperation during our review. The CSA staff'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,



Rendell R. Briggs, CAMS  
Program Auditor



Stephanie S. Bacote, CIGA  
Program Audit Manager

cc: Scott Reiner, Executive Director  
Mark Lauzier, Manassas Park City Manager  
Marianelis Aviles Ramons, CSA Coordinator