

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

***Warren County***

***Audit Report No. 09-2019  
January 28, 2019***



**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 Warren County Children's Services Act (CSA) Programs. The Warren County CSA Program provided services and/or funding for 57 youth and families during Fiscal Year 2018. The audit included review and evaluation of management oversight, operational and fiscal practices. Based on the review and examination of the Warren County CSA Program and supporting documentation provided, internal controls governing management oversight, operational and fiscal practices were determined to be adequate and functioning as intended. No significant reportable non-compliance issues were observed. Notable accomplishments of the Warren County Community Policy Management Team (CPMT) included the following:

- As reported in the State and Local CSA Performance Measures for FY 2017, the percent of foster care children in family based placements exceeds the statewide average by 6.5% and the state target by 2.5%.
- The Warren County CSA child count decreased 8% from FY 2017 to FY 2018.

OCS appreciates the cooperation and assistance provided on behalf of the Warren County CPMT and other CSA staff. We would also like to acknowledge the excellent assistance provided by Ms. Jeannie Decker, CSA Coordinator, during our on-site visit. Ms. Decker's efforts enabled the audit staff to quickly resolve any questions or concerns observed throughout the audit process. Formal responses from the Warren County CPMT are included in the body of the full report.

  
Stephanie S. Bacote, CIGA  
Program Audit Manager

  
D. Brent Barcomb  
Program Auditor

## INTRODUCTION

The Office of Children's Services (OCS) has completed a financial/compliance audit of the Warren County Children's Services Act (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 in order to provide a reasonable basis for audit observations, recommendations and conclusions. The audit was completed on January 24, 2019 and covered the period October 1, 2017 through September 30, 2018.

The objectives of the audit were to:

- Determine whether adequate internal controls have been established and implemented over CSA expenditures.
- Determine the adequacy of training and technical assistance by assessing local government CSA staff knowledge and proficiency in implementing local CSA programs.
- Assess whether operations have maintained high standards for sound fiscal accountability and ensured responsible use of taxpayer funds by evaluating fiscal activities of local CSA programs.
- Assess the level of coordination among local government CSA stakeholders and efforts to improve CSA performance by evaluating local CSA program's operational and utilization review practices.
- Assess implementation of quality improvements addressing prior audit observations reported by OCS and/or identified in the prior self-assessment evaluation conducted by the Warren County CPMT. The CSA program audit self-assessment validation was completed March 27, 2017.

The scope of our audit included all youth and their families who received CSA funded services during the audit period. Audit procedures performed included reviews of relevant laws, policies, procedures, and regulations; interviews with various CSA stakeholders; various tests and examination of records; and other audit procedures deemed necessary to meet the audit objectives.

## BACKGROUND

Warren County encompasses 217 square miles and is situated in Northern Virginia. It was established in 1836 from Frederick and Shenandoah counties. According to the U.S. Census Bureau's Quick Facts, the estimated population of Warren County as of July 1, 2017 was 39,563 and the median household income was \$63,353.

The Children's Services Act (CSA) is a law enacted in 1993 that establishes a single state pool of funds to purchase services for youth and their families. State funds, combined with local community funds, are managed by local interagency teams, referred to as the Community Policy and Management Team (CPMT) who plan and oversee services to youth. The CPMT is supported in this initiative by one Family Assessment and Planning Team (FAPT) responsible for recommending appropriate services. Administrative services are managed through the local CSA office staffed by a CSA Coordinator. Expenditure and demographic information for fiscal years 2016 to 2018 are depicted below:

**CSA Pool & Census Data by Fiscal Year for Warren County  
(2016-2018)**

FY	Census	Census Change	Census % Change	Pool Expenditures	Expenditures \$ Change	Expenditures % Change	Unit Cost	Unit Cost % Change
2016	60	6	11%	\$1,500,443	-\$160,036	-10%	\$25,007	-19%
2017	62	2	3%	\$1,667,421	\$166,978	11%	\$26,894	8%
2018	57	-5	-8%	\$1,720,423	\$53,002	3%	\$30,183	12%

Note: Changes recorded for FY 2016 are based on differences from fiscal year 2015 to 2016.

FY	Pool Expenditures
2016	\$1,500,443
2017	\$1,667,421
2018	\$1,720,423

FY	Census
2016	60
2017	62
2018	57

FY	Unit Cost
2016	\$25,007
2017	\$26,894
2018	\$30,183

## **OBSERVATIONS AND RECOMMENDATIONS**

None reported.

## **CONCLUSION**

Our 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 January 24, 2019 to present the audit results to the Warren County CPMT. Persons in attendance representing the Warren County CPMT were:

**CPMT:** Michael Hirsch, Warren County Public Schools – CPMT Chair; Andre Fletcher – CPMT Fiscal Agent; Linda Glavis, Warren County Board of Supervisors; DeAnna Cheatham, Department of Social Services; Connie Oden, Parent Representative

**CSA Staff:** Jean Decker, CSA Coordinator

Representing the Office of Children’s Services was: Donald Barcomb, Program Auditor.

We would like to thank the Warren County CPMT and the Warren County CSA staff for their cooperation and assistance on this audit.

## **CLIENT COMMENT – CPMT CHAIR**

“I felt the audit was a positive experience that helped Warren County CPMT continue to improve.”

## **REPORT DISTRIBUTION**

Scott Reiner, Executive Director  
Office of Children's Services

Douglas P. Stanley, Warren County Administrator

Michael Hirsch, CPMT Chair

Andre Fletcher, CPMT Fiscal Agent

Jeannie Decker, CSA Coordinator

SEC Finance and Audit Committee