



COMMONWEALTH of VIRGINIA

Scott Reimer, M.S.
Executive Director

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

February 5, 2025

Carole Washington, CPMT Chair
Westmoreland County Schools
141 Opla Lane
Montross, VA 22520

RE: Westmoreland County CSA Program Self-Assessment Validation (SAV)
Final Report, File No. 38-2024

Dear Carole Washington,

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

Concur

Partially Concur

Does Not Concur

The Westmoreland County 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 provided. However, validation procedures identified deficiencies indicating significant internal control weaknesses by the local CSA program that the CPMT did not recognize. An adequate system of internal controls is contingent upon the consistent and proper application of established policies and procedures and monitoring 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 of the Westmoreland County CSA Program are detailed on pages 2-3.

SIGNIFICANT INTERNAL CONTROL WEAKNESSES

Observation 1: Fiscal transactions were recorded incorrectly. 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 a summary of the data integrity errors identified.

TABLE A								
Exception Description		Client B: Foster care maintenance clothing was incorrectly reported as Therapeutic Foster Care (2a1) instead of Community-Based Services (2F). The local match rate for therapeutic foster care is higher than that for community-based services, resulting in an underpayment of the state share of \$6.13.						
Client	Period	Incorrect		Correct		Variance		
		Category	Match Rate	Category	Match Rate	Total Expenditures	Differential	State Share Over/(Under) payment
B	Nov - Dec 2023	2A1	.3025	2F	.1513	\$40.56	.1513	(\$6.13)
Total								(\$6.13)

TABLE B			
Exception Description		Transactions were incorrectly recorded using an incorrect mandate type, service name description, or service period for 60% (3/5) of the client files examined. The service period discrepancy suggests that foster care maintenance payments exceeded the established rate set by the Virginia Department of Social Services, which is prohibited. For identified transactions, there was no fiscal impact on CSA funding.	
Error	Client	Incorrect	Correct
Mandate Type	A	Foster Care – Abuse Neglect Prevention (1)	Foster Care – CHINS Parental Agreement (5)
Service Name	B	Other (24)	Mentoring (23)
		Basic Maintenance (14)	Maintenance – Clothing (15)
		Mentoring (23)	Maintenance – Clothing (15)
Service Month	B	Individualized Support Services (10)	Private Foster Care, Support, Supervision & Administration (27)
	C	October 2023	July 2023 – August 2023
		December 2023	November 2023

SIGNIFICANT INTERNAL CONTROL WEAKNESSES CONTINUED

Observation 2: Expenditures reported as “Foster care maintenance-Clothing” included non-clothing items (food and men's accessories). The receipts provided did not clearly distinguish the accessories purchased. The monthly maintenance allotment includes funding for food and incidental items, separate from the annual supplemental clothing allowance. Recording the food and incidentals as clothing reduces funds available while exceeding the established maintenance rate. Per the Virginia Department of Social Services (VDSS) Foster Care Manual 18.1.6., exceeding the maintenance rates is prohibited.

RECOMMENDATIONS

1. The CSA Coordinator and the Fiscal Agent should ensure that expenditures are reported using the correct expenditure category, mandate type, service name description, and service period before submitting the monthly pool reimbursement report to ensure accuracy and data integrity.
2. The CSA Coordinator and the Fiscal Agent should consult the financial reporting resources on the OCS website, such as but not limited to the:
 - a. [LEDRS Coding Cheat Sheet](#)
 - b. [LEDRS File Layout Details and Crosswalks](#)
 - c. [CSA Service Names](#)
 - d. [CSA Service Placement Types](#)
 - e. [Mandate Type Definitions](#)
 - f. [Pool Fund Expenditure Categories and Definitions](#)
3. The CSA Coordinator should examine receipts closely to ensure costs incurred for non-clothing items are excluded from the reimbursements to foster families.
4. The CPMT should submit a quality improvement plan for review by the OCS Finance Office, including whether the CPMT agrees with the observation regarding the questioned cost. 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 that may be required.

CLIENT RESPONSE

See the attachment for the client's response.

A quality improvement plan (QIP) to address the observation outlined in this report was submitted before its release. OCS will conduct a follow-up validation to ensure the quality improvements have been implemented as reported.

We thank the Westmoreland County Community Policy and Management Team, CSA staff, and partners for contributing to the CSA Self-Assessment Workbook. We also acknowledge Belinda Johnson, CSA Coordinator, who provided excellent assistance and cooperation during our review. Mrs. Johnson'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
James P. Taylor, Westmoreland County Administrator
Kathryn Knoeller, Former CPMT Chair
Karen Foxwell, CPMT Fiscal Agent
Belinda Johnson, CSA Coordinator

Attachment

ATTACHMENT
CLIENT RESPONSE

Westmoreland County
Community Policy and Management Team (CPMT) of the
Children's Services Act (CSA)
P. O. BOX 1000
Montross, Virginia 22520
TELEPHONE: (804) 493-3562

January 28, 2025

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

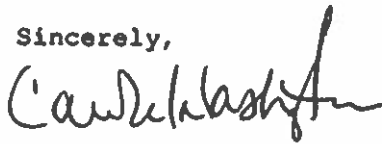
Dear Ms. Larkin:

Westmoreland CPMT met on January 27, 2025. The team reviewed and discussed the draft final report you provided us. After review and discussion, CPMT was in agreement with the conclusion of your report and the identified observations that needed to be addressed in a QIP.

Belinda Johnson, CSA Coordinator, provided CPMT with a QIP that addressed the two observations on your report. CPMT reviewed and discussed the provided QIP. After discussion, CPMT was in agreement with the submitted QIP and approved it to be submitted to your office. Please see the enclosed completed QIP.

Please feel free to contact Belinda Johnson or myself if you have any questions.

Sincerely,



Carole Washington
CPMT Chair