



# COMMONWEALTH of VIRGINIA

## OFFICE OF CHILDREN'S SERVICES

*Administering the Children's Services Act*

SCOTT REINER, M.S.  
Executive Director

July 21, 2016

Judy F. Wiggins, CPMT Chair  
City of Poquoson  
500 City Hall Avenue  
Poquoson, VA 23662

RE: City of Poquoson Children's Services Act (CSA) Program Audit Self-Assessment  
Validation, File No.29-2015

Dear Ms. Wiggins,

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Years 2013-2015, the City of Poquoson Community Policy and Management Team (CPMT) has completed and submitted the results of the self-assessment audit of your local CSA Program by the established due date of January 31, 2015. An on-site visit was scheduled and conducted by OCS Program Auditors on March 1, 2016 to perform the independent validation phase of the process.

Based on the review and examination of the self-assessment workbook and supporting documentation provided by the City of Poquoson CSA program, our independent validation:

Concurs                       Partially Concurs                       Does Not Concur

with the conclusion reported by the City of Poquoson CPMT that no significant non-compliance observations and/or control weakness were found in the design or operation of internal controls applicable to the processes or services conducted on behalf of the City of Poquoson CSA. The City of Poquoson CPMT has submitted a satisfactory quality improvement plan (QIP) addressing all non-significant observations that were identified by the CPMT, which included tasks, responsible parties and target completion dates. OCS Program Auditor conducted a follow-up of the QIP and determined that tasks identified have been implemented and/or are currently in progress. We respectfully request that you periodically update our office once quality improvement tasks have been fully completed.

Judy F. Wiggins, CPMT Chair  
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We would like to thank the City of Poquoson CPMT 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 Cynthia Bauer, CSA Coordinator during our on-site visit. Ms. Bauer's efforts enabled the audit staff to quickly resolve any questions/concerns that we observed during the validation process. Please feel free to contact us should you have any questions.

Sincerely,



Annette E. Larkin, MBA  
Program Auditor

cc: Scott Reiner, Executive Director  
J. Randall Wheeler, City Manager  
Robin Bellamy, CPMT Fiscal Agent  
Cynthia Bauer, CSA Coordinator  
Stephanie Bacote, Program Audit Manager  
SEC Finance and Audit Committee