

AGENDA
State Executive Council for Children's Services
March 10, 2022

Richmond/Henrico Rooms (2nd Floor)
1604 Santa Rosa Road, Richmond VA 23229

Note: This meeting will be "in person."
To accommodate interested members of the public, the meeting will be viewable at:

<https://meet.goto.com/389961205> or via phone. [\(571\) 317-3122](tel:5713173122)
Access Code: 389-961-205

- 9:30** **Call to Order / Opening Remarks** – Honorable John Littel, Secretary of Health and Human Resources and Chair, State Executive Council for Children's Services

- 9:45** **Member Introductions**

- 10:20** **Action Item** – Approval of December 2021 Minutes

- 10:25** **Public Comment**

- 10:35** **Overview of the State and Local Advisory Team** – Lesley Abashian, SLAT Chair

- 10:45** **OCS Executive Director's Report** – Scott Reiner

- 11:15** **Overview of the OCS Audit Program** – Stephanie Bacote, OCS Audit Manager

- 11:25** **Updates of Relevance to CSA and Services to Children** – SEC Members

- 11:55** **Closing Remarks** – Secretary Littel

- Adjourn**

Remaining Meetings for 2022 (Pending Confirmation)
June 9, September 8, December 8

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**STATE EXECUTIVE COUNCIL (SEC)
FOR CHILDREN'S SERVICES
1604 Santa Rosa Road
Richmond/Henrico Rooms
Richmond, VA
Thursday, December 9, 2021**

SEC Members Present:

The Honorable Vanessa Walker Harris, M.D., Secretary of Health and Human Resources
Sophia Booker, Service Recipient Representative
Angela Valentine for Valerie Boykin, Director, Department of Juvenile Justice
The Honorable Margaret Angela Franklin, Member, Prince William County Board of Supervisors
The Honorable Willie Greene, Mayor, City of Galax
The Honorable Elizabeth Guzman, Member, Virginia House of Delegates (*virtually*)
Samantha Hollins, Ed.D. for James Lane, Ed.D. Superintendent of Public Instruction, Virginia Department of Education
Parham Jaber, M.D., for M. Norman Oliver, M.D., Commissioner, Virginia Department of Health
Michelle Johnson, County Administrator, Charles City County
Sandra Karison for Karl Hade, Executive Secretary of the Supreme Court of Virginia
Karen Kimsey, Director, Department of Medical Assistance Services (*virtually*)
Mira Signer for Alison Land, Commissioner, Virginia Department of Behavioral Health and Developmental Services
The Honorable T. Montgomery "Monty" Mason, Member, Senate of Virginia
Andelicia Neville, Parent Representative
The Honorable Dalia Palchik, Member, Fairfax County Board of Supervisors (*virtually*)
The Honorable Frank Somerville, Presiding Judge, 16th Judicial District, Juvenile and Domestic Relations District Court
Ron Spears, CEO, Elk Hill
Amanda Stanley, President and CEO, DePaul Community Resources
Em Parente for Duke Storen, Commissioner, Virginia Department of Social Services
Rebecca Vinroot, Vice-Chair, State and Local Advisory Team (SLAT)

SEC Members Absent:

Eric Campbell, City Manager, City of Harrisonburg
Jessica Stern, Parent Representative

Other Staff Present:

Mary Bell, Program Consultant, OCS
Marsha Mucha, Administrative Staff Assistant, OCS
Scott Reiner, Executive Director, OCS
Zandra Relaford, Assistant Director, OCS
Susan Whyte, Assistant Attorney General

Call to Order/Opening Remarks

Secretary Harris, called the meeting to order at 9:35 a.m. and welcomed everyone. She noted that she had heard great things about the SEC from Dr. Carey and was honored to be able to serve as Chair. Secretary Harris acknowledged those recently appointed to the SEC: Dalia Palchik, Margaret Angela Franklin and Michelle Johnson.

Secretary Harris further reported that several SEC members (Dalia Palchik, Elizabeth Guzman and Karen Kimsey) asked to join today's meeting virtually. Those wishing to attend virtually for medical reasons (Palchik and Kimsey) and the need to be out of town during today's meeting (Guzman). A motion allowing these SEC members to participate virtually in accordance with SEC Policy 2.1.3. and the Freedom of Information Act was made by Mira Signer, seconded by Monty Mason and carried.

Approval of Minutes

The minutes of the September 9, 2021 meeting were approved on a motion by Amanda Stanley, seconded by Mira Signer and carried.

Public Comment

Ron Spears spoke on behalf of Bill Elwood, VCOPPA, who was delayed in arriving to the meeting. Mr. Spears commented that Mr. Elwood wanted to let the SEC membership know about the continuing concerns with the processing of background checks and the impact on private providers in the hiring and training of staff.

Proposed Policy Actions

Mr. Reiner reported that both the draft FAPT and Alternate Multi-disciplinary Teams (Policy 3.2) and Family Engagement (Policy 3.3) were presented at the SEC's September 9, 2021 meeting for consideration and approval to disseminate them for a 60-day public comment period. Mr. Reiner presented both the draft policies, which reflect changes made in response to public comments received. He also reviewed summaries of those comments. After a period of discussion, the SEC membership voted to approve both policies as follows:

- Policy 3.2, *FAPT and Alternate Multi-disciplinary Teams* was approved on a motion by Monty Mason, seconded by Michelle Johnson and carried.
- Policy 3.3, *Family Engagement* was approved on a motion by Amanda Stanley, seconded by Ron Spears and carried.

Updates/Revisions to the SEC Strategic Plan

Each member received a draft of the updated Strategic Plan. The Strategic Plan was originally adopted by the SEC in December 2019. Mr. Reiner reviewed the draft plan and the two-year metrics associated with each of the goals in the Strategic Plan. He noted that, if approved by the SEC, the updated Strategic Plan would be incorporated into the SEC's Biennial Report due this month.

After a period of discussion, the updated SEC Strategic Plan was approved on a motion by Monty Mason, seconded by Mira Signer and carried.

State and Local Advisory Team Report

Rebecca Vinroot, SLAT Vice-Chair reported on the following items:

- As part of their work on the SEC's Strategic Plan, SLAT developed core leadership competencies for local CSA leaders, CPMTs and FAPTs. Feedback has been positive.
- SLAT has been having conversations about ways to keep up-to-date with the activities of various workgroups and committees. SLAT has also been discussing the best way to share information and ideas.
- SLAT is engaging the CSA Coordinators Network in new ways by gathering feedback and coordinating information and guidance on issues (i.e., lessons learned in the pandemic and guidance on use of virtual FAPTs, etc.).

Executive Director's Report

Mr. Reiner reported on the following activities:

- Year-end Expenditure and Utilization Numbers – A handout was shared with SEC members providing a summary and comparison of CSA utilization and expenditure data from FY2015 through FY2021. Expenditures for FY2021 were flat as compared to FY2020.
- Activities Related to HB2212 – Requires OCS to provide for the effective implementation of CSA in all localities by regularly monitoring local performance measures and child and family outcomes and providing technical assistance to and working with local programs that are consistently underperforming to develop a corrective action plan.
 - Funding for one FTE was included in the legislation. Courtney Sexton who was the CSA Coordinator in James City County has been hired in that role. A workgroup assisted OCS with developing a methodology for the corrective action plan and defining terms such as “underperforming.” As required, a report was submitted in November 2021 to the General Assembly.
 - Mr. Reiner further reported that OCS has asked for state funding to add four additional program consultants that would be positioned regionally to provide technical support to localities. OCS has also requested state funds to provide each locality with a minimum of \$50,000 in administrative funding.
- CSA/DOE Work group – A work group has been convened and is meeting to plan for the transfer of private special education funding from CSA to DOE. Work group meetings are open to the public. A preliminary report was filed in November 2021, with a final report due in November 2022.
- Cost Study and Rate Setting for Private Day Special Education Programs - The required rate study of private day special education programs has been finalized and a report was submitted to the General Assembly on November 22, 2021. Next steps entail working to develop guidelines on how to implement the rate structure which will go into effect July 1, 2022.

Update on the Family First Prevention Services Act

Em Parente reported on behalf of VDSS. She reported that as of July 1, 2021, Family First funding became available. VDSS is primarily funding three evidence-based prevention services through Family First: multi-systemic therapy (MST), family functional therapy (FFT) and

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parent-child interaction therapy (PCIT). Ms. Parente further reported that, for Medicaid members, Medicaid began reimbursement for MST and FFT services as of December 1, 2021.

VDSS has also submitted plans to the federal government for expansion of evidence-based services as more are needed across the state. Those services are currently limited to those on the federal clearinghouse and would include four services: Brief Strategic Family Therapy, Family Check-up, Home Builders, and Motivational Interviewing.

VDSS continues to receive applications for QRTPs. Currently VDSS has 108 young people in QRTP placements and 133 assessments for placement requests. A significant number of those are not IV-E eligible.

At the close of her report, Ms. Parente addressed the concerns about background checks expressed earlier. She noted that VDSS is aware of and addressing the issue. She further noted that VDSS staff vacancies and the start of the school year have exacerbated the delay in the process.

Children with Complex Service Needs and Placement Challenges

Members discussed the issue and provided some thoughts concerning providing services to this population of children. Some of the points discussed included:

- Supporting private providers as they have seen an increase in the acuity of the referrals they receive.
- Recruiting and training foster families to provide the ability to care for children with complex needs.
- Providing community-based services when a higher level of need is indicated.
- Working (VDSS) to invest in relational foster care.
- Developing “no reject / no eject” contracts.

Closing Remarks and Adjournment

In closing, Secretary Harris thanked everyone for their commitment to serving youth and families and for today’s discussions.

There being no further business the meeting adjourned at 11:55 a.m.

The State and Local Advisory Team (SLAT) Role

The State and Local Advisory Team (SLAT) was established to support the oversight and implementation of the Children's Services Act (SEC). This support is accomplished by advising the State Executive Council for Children's Services (SEC), managing cooperative efforts at the state level, and supporting community efforts. SLAT members are appointed by their agencies, and in some cases, these appointments are confirmed by the SEC. Membership includes representatives from state and local government entities, the judiciary, a private provider, and a family representative. (*Code of Virginia §2.2-5201*)

According to the *Code of Virginia §2.2-5202*, the State and Local Advisory Team may:

- Advise the SEC on state interagency program policies that promote and support cooperation and collaboration in the provision of services to troubled and at-risk youth and their families at the state and local levels,
- Advise the SEC on state interagency fiscal policies that promote and support cooperation and collaboration in the provision of services to troubled and at-risk youth and their families at the state and local levels,
- Advise state agencies and localities on training and technical assistance necessary for the provision of efficient and effective services that are responsive to the strengths and needs of troubled and at-risk youth and their families,
- Advise the SEC on the effects of proposed policies, regulations, and guidelines.

SLAT Member Responsibilities:

- Attend and actively participate in scheduled quarterly SLAT meetings. The SLAT meets in the month before the State Executive Council (SEC) meeting.
- Engage and actively represent the agency or organization's voice the member represents on SLAT.
- Report about agency/organization activities and initiatives that are linked to or having an impact on the CSA System of Care.
- Share pertinent information from SLAT meetings with Children Services Act stakeholders.
- Seek CSA stakeholder feedback on SLAT discussion items as necessary to ensure a representative voice in SLAT decision-making and recommendations.
- Alert the SLAT Chair to programmatic, fiscal, or legislative items with potential impact on the CSA System of Care.
- Participate in SEC workgroups as needed.

SLAT Member Agency Duties:

As provided for in the *Code of Virginia §2.2-5203*:

The state agencies represented on the state and local advisory team shall provide administrative support for the team in the development and implementation of the collaborative system of services and funding authorized by this chapter. This support shall also include, but not be limited to, the provision of timely fiscal information, data for client- and service-tracking, and assistance in training local agency personnel on the system of services and funding established by this chapter.

Examples of SLAT's Work:

Recent examples of specific SLAT projects include:

- Development of a report outlining the leadership competencies of local CSA Coordinators, Community Policy and Management Team members, and Family Assessment and Planning Team members. This report included recommendations for training activities related to these competencies.
- Development of a *Guide to the Children's Services Act for Youth and Families*.
- Review and recommendations concerning the utilization of CSA Protected funds by local CSA programs.
- Review and recommendations concerning the utilization of CSA Special Education Wraparound funds by local CSA programs.
- Review of the utilization of residential placements through the CSA.

Code of Virginia

Title 2.2. Administration of Government

Subtitle I. Organization of State Government

Part D. State Authorities, Boards, Commissions, Councils, Foundations and Other Collegial Bodies

Chapter 26. Councils

Article 16. State Executive Council for Children's Services

§ 2.2-2649. Office of Children's Services established; powers and duties

A. The Office of Children's Services is hereby established to serve as the administrative entity of the Council and to ensure that the decisions of the council are implemented. The director shall be hired by and subject to the direction and supervision of the Council pursuant to § 2.2-2648.

B. The director of the Office of Children's Services shall:

1. Develop and recommend to the state executive council programs and fiscal policies that promote and support cooperation and collaboration in the provision of services to troubled and at-risk youths and their families at the state and local levels;

2. Develop and recommend to the Council state interagency policies governing the use, distribution and monitoring of moneys in the state pool of funds and the state trust fund;

3. Develop and provide for the consistent oversight for program administration and compliance with state policies and procedures;

4. Provide for training and technical assistance to localities in the provision of efficient and effective services that are responsive to the strengths and needs of troubled and at-risk youths and their families;

5. Serve as liaison to the participating state agencies that administratively support the Office and that provide other necessary services;

6. Provide an informal review and negotiation process pursuant to subdivision D 19 of § 2.2-2648 ;

7. Implement, in collaboration with participating state agencies, policies, guidelines and procedures adopted by the State Executive Council;

8. Consult regularly with the Virginia Municipal League, the Virginia Coalition of Private Provider Associations, and the Virginia Association of Counties about implementation and operation of the Children's Services Act (§ 2.2-5200 et seq.);

9. Hire appropriate staff as approved by the Council;

10. Identify, disseminate, and provide annual training for CSA staff and other interested parties on best practices and evidence-based practices related to the Children's Services Act Program;

11. Perform such other duties as may be assigned by the State Executive Council;

12. Develop and implement uniform data collection standards and collect data, utilizing a secure electronic database for CSA-funded services, in accordance with subdivision D 16 of § 2.2-2648;

13. Develop and implement a uniform set of performance measures for the Children's Services Act program in accordance with subdivision D 17 of § 2.2-2648;

14. Develop, implement, and distribute management reports in accordance with subdivision D 18 of § 2.2-2648;

15. Report to the Council all expenditures associated with serving children who receive pool-funded services. The report shall include expenditures for (i) all services purchased with pool funding; (ii) treatment, foster care case management, community-based mental health services, and residential care funded by Medicaid; and (iii) child-specific payments made through the Title IV-E program;

16. Report to the Council on the nature and cost of all services provided to the population of at-risk and troubled children identified by the State Executive Council as within the scope of the CSA program;

17. Develop and distribute model job descriptions for the position of Children's Services Act Coordinator and provide technical assistance to localities and their coordinators to help them to guide localities in prioritizing coordinator's responsibilities toward activities to maximize program effectiveness and minimize spending;

18. Develop and distribute guidelines, approved by the State Executive Council, regarding the development and use of multidisciplinary teams, in order to encourage utilization of multidisciplinary teams in service planning and to reduce Family Assessment and Planning Team caseloads to allow Family Assessment and Planning Teams to devote additional time to more complex and potentially costly cases; and

19. Provide for the effective implementation of the Children's Services Act (§ 2.2-5200 et seq.) in all localities by (i) regularly monitoring local performance measures and child and family outcomes; (ii) using audit, performance, and outcomes data to identify local programs that need technical assistance; and (iii) working with local programs that are consistently underperforming to develop a corrective action plan for submission to the Office and the Council.

C. The director of the Office of Children's Services, in order to provide support and assistance to the Children's Policy and Management Teams (CPMTs) and Family Assessment and Planning Teams (FAPTs) established pursuant to the Children's Services Act (§ 2.2-5200 et seq.), shall:

1. Develop and maintain a web-based statewide automated database, with support from the Department of Information Technology or its successor agency, of the authorized vendors of the Children's Services Act (CSA) services to include verification of a vendor's licensure status, a listing of each discrete CSA service offered by the vendor, and the discrete CSA service's rate determined in accordance with § 2.2-5214; and

2. Develop, in consultation with the Department of General Services, CPMTs, and vendors, a standardized purchase of services contract, which in addition to general contract provisions when utilizing state pool funds will enable localities to specify the discrete service or services they are purchasing for the specified client, the required reporting of the client's service data, including types and numbers of disabilities, mental health and intellectual disability diagnoses, or delinquent behaviors for which the purchased services are intended to address, the expected outcomes resulting from these services and the performance timeframes mutually agreed to when the services are purchased.

2000, c. 937, § 2.1-746.1; 2001, c. 844;2002, c. 410;2003, c. 485;2008, cc. 38, 277;2009, c. 275; 2012, cc. 476, 507;2013, c. 1;2015, c. 366;2021, Sp. Sess. I, c. 226.

The chapters of the acts of assembly referenced in the historical citation at the end of this section(s) may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.



INTRODUCTION:

“Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organizations operations. It helps an organization accomplish its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.”

-Definition of Internal Auditing

Excerpted from the Institute of Internal Auditors Mandatory Guidance

MISSION

The mission of the internal audit activity (hereafter referred to as program audit activity) is to enhance and protect CSA/OCS’ organizational value by providing risk-based and objective assurance, advice, and insight.

PROFESSIONALISM

The program audit activity will govern itself by adherence to The Institute of Internal Auditors (IIA) mandatory guidance including the Mission of Internal Auditing, Definition of Internal Auditing, the Code of Ethics (Appendix A), Core Principles for the Professional Practice of Internal Auditing, and the International Standards for the Professional Practice of Internal Auditing (Standards). This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the program audit activity’s performance. In addition, the program audit activity will adhere to all relevant statutes and operating policies and procedures pertaining to the Children’s Services Act and the program audit activity’s standard operating procedures manual.

Core Principles for the Professional Practice of Internal Auditing. The program audit activity will continuously strive to be effective by operating in a manner that is consistent with the IIA’s Core Principles:

- Demonstrates integrity.
- Demonstrates competence and due professional care.
- Is objective and free from undue influence (independent).
- Aligns with the strategies, objectives, and risks of the organization.
- Is appropriately positioned and adequately resourced.
- Demonstrates quality and continuous improvement.
- Communicates effectively.
- Provides risk-based assurance.
- Is insightful, proactive, and future-focused.
- Promotes organizational improvement.

AUTHORITY

Program Audit staff has the authority to audit all activities, program, and functions of Children's Services Act programs and shall, to the extent permitted by law, have full, free and unrestricted access to any and all CSA activities, records, properties, and personnel relevant to any area under review. All records, documents, and information accessed by OCS Program Auditors in the course of undertaking program audit activities will be handled in the same prudent and confidential manner as those employees normally accountable for such.

ORGANIZATION

The Program Audit Manager (hereafter referred to as Chief Audit Executive or CAE) reports functionally and administratively to the Executive Director of the Office of Children's Services. In accordance with the Virginia Personnel Act and employment policies established by the Virginia Department of Human Resources, the Executive Director selects and can remove the CAE, as well as approve the remuneration of the CAE. In addition, the Executive Director will:

- Approve the program audit charter.
- Approve the risk based program audit plan.
- Communicate with the CAE on the program audit activity's performance relative to its plan and other matters.
- Make appropriate inquiries of CSA management and the CAE to determine whether there is inappropriate scope or resource limitations.

Code of Virginia [§ 2.2-308](#) established the Office of the State Inspector General (OSIG) effective July 1, 2012. As it pertains to internal audits and in accordance with [§ 2.2-309](#), OSIG is charged with: "(1) Coordinate and require standards for those internal audit programs in existence as of July 1, 2012, and for other internal audit programs in state agencies and nonstate agencies as needed in order to ensure that the Commonwealth's assets are subject to appropriate internal management controls; and (2) Assist agency internal auditing programs with technical auditing issues and coordinate and provide training to the Commonwealth's internal auditors." As OSIG is required to provide oversight of state agency internal audit programs and [§ 2.2-310](#) that mandates the cooperation of state agencies and officers, the program audit activity will adhere to any OSIG directives.

INDEPENDENCE AND OBJECTIVITY

The program audit activity will remain free from interference by any element in the organization, including matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of a necessary independent and objective mental attitude.

To avoid a conflict of interest in appearance or fact, Program Auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, they will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair the auditor's judgment.

Program Auditors may participate in work groups or act as a consultant for CSA related projects. In such cases, Program Auditors may provide opinions and/or recommendations; however, in all cases, the ultimate responsibility for the project rests with CSA/OCS management.

Program Auditors will exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Auditors will make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.

Authority for the establishment and maintenance of the system of internal controls rests with CSA/OCS management. CSA/OCS management also has authority for implementing or not implementing suggestions made by Program Audit staff.

The CAE will confirm to the OCS Executive Director at least annually, the organizational independence of the program audit activity.

NATURE OF SERVICES

The program audit activity provides assurance and consulting services to CSA programs. Assurance and consulting services may be conducted using the traditional audit format (in-person) or the remote audit process (desk reviews) as determined by periodic risk assessment (no less than annually). Assurance services would include activities that assess, evaluate, and conclude on compliance, internal controls, performance, financial reporting, and/or safeguarding of assets and data. Consulting services generally consists of participation on workgroups, committees, and projects as requested by senior management. The program audit activity will be cognizant of non-audit services that could potentially affect independence and objectivity of future audits, and will address these with the OCS Executive Director.

The scope of program audits encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of the organization's governance, risk management, and internal controls as well as the quality of performance in carrying out assigned responsibilities to achieve the organization's stated goals and objectives. This includes:

- Assessing the adequacy of CSA risk management, control, and governance processes;
- Reviewing operations to determine whether established goals and objectives of CSA are accomplished;
- Evaluating the extent of compliance with applicable CSA laws, statutes, regulations, policies, procedures, plans, etc.;
- Appraising the adequacy of internal controls over the reliability and integrity of information;
- Ascertaining the adequacy of controls to safeguard assets and data;
- Evaluating whether assets are used effectively and efficiently; recommending operational improvements;
- Coordinating with localities to facilitate resolution to issues through discussion, networking, research, and/or referral to appropriate resources outside the Office of Children's Services; and
- Educating stakeholders of the importance of risk management and internal control processes in achieving organizational effectiveness.

INTERNAL AUDIT PLAN

The Chief Audit Executive will develop a flexible three-year program audit plan and submit this to the OCS Executive Director for review and approval. The program audit plan will be developed based on a prioritization of the audit universe using a risk-based methodology, including input of CSA stakeholders. The Chief Audit Executive will review the audit plan annually and adjust the plan, as necessary, in response to changes in the organization's business, risks, operations, programs, systems, and controls. Any significant deviation from the approved program audit plan and impact of resource limitations will be communicated to OCS Executive Director through periodic activity reports.

AUDIT COORDINATION

Program Audit staff will coordinate audit efforts so as not to duplicate or overlap the work performed by other audit groups, particularly independent external audit resources; local agency internal audit functions; other partnering CSA state agency audits/reviews (Department of Social Services, Department of Medical Assistance Services, Department of Behavioral Health and Developmental Services, Department of Health, and Department of Juvenile Justice); Office of the State Inspector General; and the Auditor of Public Accounts.

REPORTING AND MONITORING

A written report will be prepared and issued by the Chief Audit Executive or designee following the conclusion of each program audit engagement and will be distributed as appropriate. The final report will include significant audit observations, corresponding recommendations, as well as audit client responses to each observation. Final audit reports are furnished to the OCS Executive Director, as well as published on the OCS website.

The program audit activity will be responsible for appropriate follow-up on engagement observations and recommendations. Program Audit staff will track the status of all audit observations and recommendations, and will periodically follow-up with CSA management to determine if the quality improvement tasks have been implemented. All significant observations will remain in an open issues file until cleared.

The Chief Audit Executive will periodically report to the OCS Executive Director on the program audit activity's purpose, authority, and responsibility, as well as performance relative to its plan to include: audits completed, progress in implementing the audit plan, and the status of any projects undertaken. Reporting will also include significant risk exposures and control issues, including fraud risks, governance issues, and other matters needed or requested by senior management.

QUALITY ASSURANCE AND IMPROVEMENT PROGRAM:

The program audit activity will maintain a quality assurance and improvement program that covers all aspects of the program audit activity. The program will include an evaluation of the program audit activity's conformance with the Definition of Internal Auditing and the Standards and an evaluation of whether program auditors apply the Code of Ethics. The program also assesses the efficiency and effectiveness of the program audit activity and identifies opportunities for improvement.

The Chief Audit Executive will communicate to the OCS Executive Director the program audit activity's quality assurance and improvement program, including results of ongoing internal assessments and external assessments conducted at least every five years.

Program Audit Activity charter approved this 19th day of January, 2022.


Stephanie S. Bacote, CIGA
Program Audit Manager/CAE


Scott Reiner, Executive Director

APPENDIX A - IIA CODE OF ETHICS

The Code of Ethics states the principles and expectations governing the behavior of individuals and organizations in the conduct of internal auditing. It describes the minimum requirements for conduct, and behavioral expectations rather than specific activities. The purpose of The Institute's Code of Ethics is to promote an ethical culture in the profession of internal auditing.

{ CODE of ETHICS... }

// PRINCIPLES

Internal auditors are expected to apply and uphold the following principles:

- **Integrity**

The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgment.

- **Objectivity**

Internal auditors exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgments.

- **Confidentiality**

Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.

- **Competency**

Internal auditors apply the knowledge, skills, and experience needed in the performance of internal audit services.

// RULES OF CONDUCT

1. **Integrity**

Internal Auditors:

- 1.1. Shall perform their work with honesty, diligence, and responsibility.
- 1.2. Shall observe the law and make disclosures expected by the law and the profession.
- 1.3. Shall not knowingly be a party to any illegal activity, or engage in acts that are discreditable to the profession of internal auditing or to the organization.
- 1.4. Shall respect and contribute to the legitimate and ethical objectives of the organization.

2. **Objectivity**

Internal Auditors:

- 2.1. Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organization.
- 2.2. Shall not accept anything that may impair or be presumed to impair their professional judgment.
- 2.3. Shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.

3. **Confidentiality**

Internal Auditors:

- 3.1. Shall be prudent in the use and protection of information acquired in the course of their duties.
- 3.2. Shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organization.

4. **Competency**

Internal Auditors:

- 4.1. Shall engage only in those services for which they have the necessary knowledge, skills, and experience.
- 4.2. Shall perform internal audit services in accordance with the *International Standards for the Professional Practice of Internal Auditing*.
- 4.3. Shall continually improve their proficiency and the effectiveness and quality of their services.



Office of Children's Services
Empowering communities to serve youth

Audit Plan

Fiscal Years 2020 - 2023

July 23, 2019

Updated: 08/12/2020, 10/07/2021



AUDIT WORK PLAN SUMMARY

(Updated: August 12, 2020, October 7, 2021)

FY 2020	FY 2021	FY 2022	FY 2023
Alleghany/Covington	Alleghany/Covington	Accomack/Northampton	Albemarle
Arlington	Bristol/Washington	Amelia	Alexandria
Bristol/Washington	Buchanan	Amherst	Bath
Buchanan	Campbell	Appomattox	Bedford
Campbell	Charlotte	Augusta/Staunton/Waynesboro	Charles City
Carroll	Chesterfield/Colonial Hgts	Bland	Charlottesville
Chesapeake	Essex	Botetourt	Culpeper
Danville	Fairfax/Falls Church	Brunswick	Cumberland
Fauquier	Fauquier	Buchanan	Dickenson
Floyd	Floyd	Buckingham	Dinwiddie
Fluvanna	Franklin County	Caroline	Franklin City
Franklin County	Giles	Charlotte	Goochland
Giles	Halifax	Chesterfield/Colonial Hgts	Highland
Greene	Henry/Martinsville	Craig	King & Queen
Halifax	Hopewell	Essex	Loudon
Henrico	King George	Fairfax/Falls Church	Louisa
Hopewell	Lancaster	Frederick	Manassas City
King George	Lee	Fredericksburg	Manassas Park
Lancaster	Lunenburg	Galax	Middlesex
Lee	Mecklenburg	Gloucester	New Kent
Lynchburg	Nelson	Grayson	Newport News
Madison	Orange	Greensville/Emporia	Northumberland
Mecklenburg	Petersburg	Hampton	Page
Montgomery	Pittsylvania	Hanover	Powhatan
Norfolk	Portsmouth	Hopewell	Radford
Nottoway	Prince William	James City	Richmond County
Orange	Rappahannock	King William	Roanoke County
Pittsylvania	Richmond City	Lancaster	Salem
Portsmouth	Roanoke City	Lunenburg	Smyth
Prince William	Rockbrdge/Lex/Buena Vista	Mathews	Southampton
Rappahannock	Rockingham/Harrisonburg	Nelson	Stafford
Roanoke City	Russell	Norton	Surry
Rockbridge/Lexington/Buena Vista	Scott	Patrick	Warren
Rockingham/Harrisonburg	Sussex	Petersburg	Westmoreland
Scott	Tazewell	Pittsylvania	Williamsburg
Sussex	Wise	Portsmouth	
Tazewell		Prince Edward	
Virginia Beach		Prince George	
Wise		Pulaski	
Wythe		Rockingham/Harrisonburg	
		Russell	
		Shenandoah	
		Spotsylvania	
		Suffolk/Isle of Wight	
		Tazewell	
		Winchester	
		York/Poquoson	



FY 2022 AUDIT WORK PLAN HOURS

(Updated October 7, 2021)

LOCALITY AUDITS, PROJECTS, AND REVIEWS			
SELF-ASSESSMENT VALIDATIONS			
Locality	Planned Work Hours	Locality	Planned Work Hours
Accomack/Northampton	150	Hampton	100
Amelia	75	Hanover	100
Amherst	100	James City	100
Appomattox	100	King William	75
Augusta/Staunton Waynesboro	200	Mathews	75
Bland	75	Norton	75
Botetourt	75	Patrick	75
Brunswick	75	Pittsylvania	100
Buckingham	100	Prince Edward	75
Caroline	100	Prince George	100
Craig	100	Pulaski	100
Frederick	100	Shenandoah	100
Fredericksburg	100	Spotsylvania	100
Galax	100	Suffolk/Isle of Wight	150
Gloucester	100	Winchester	100
Grayson	100	York Poquoson	150
Greensville/Emporia	100		
CARRY-OVER AUDITS			
Onsite Audits	Planned Work Hours	Self-Assessment Validations	Planned Work Hours
Charlotte	100	Buchanan	100
Essex	150	Chesterfield/Colonial Heights	80
Fairfax/Falls Church	150	Nelson	100
Hopewell	100	Portsmouth	80
Lancaster	120	Rockingham/Harrisonburg	100
Lunenburg	180	Russell	100
Petersburg	180	Tazewell	100
Special Projects			Planned Work Hours
To be determined			200

Total Work Plan Hours	5165
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Refer to the Audit Work Plan Summary for the listing of planned audits for fiscal years 2023. Classifications of audits as either on-site or self-assessment validation engagement for fiscal years 2023 will be scheduled in accordance with the results of the annual risk assessment. Pending the results of the annual risk assessment, the Audit Work Plan Hours for fiscal years 2023 will be updated and published accordingly.