



VIRGINIA DEPARTMENT OF SOCIAL SERVICES

Date: December 12, 2019

To: Local Directors
Regional Administrative Managers

From: Torsheba Givens, Local Reimbursement Manager

Subject: 2019 Annual Financial Statements - Correction

Contacts: Angel Walker at angel.walker@dss.virginia.gov
(804) 726-7205

Local Reimbursement Unit dssdoflocalguidance@dss.virginia.gov

Attached is a revision to your locality's 2019 Annual Financial Statement. The revision corrects the Client Services Purchased amount recorded for budget line 872 – VIEW. All other budget line figures remain unchanged.

Please contact either Angel Walker or the Local Reimbursement Unit using the information listed above with any questions or concerns.

Fiscal Year 2019 Social Services Expenses by Category and Budget Line
LASER Set of Books. Adjusted by Cost Allocation Results

¹ 0033 Non-Reimbursable costs are Local Only costs as reported by the locality in VDSS financial systems. Local records may vary.
² 0077 Non-Reimbursable costs Exceed State Allocation as reported by locality in VDSS financial systems. Local records may vary.
³ Sections I & II are costs reported in VDSS financial systems and reflect June 1 to May 31 costs. Section III are costs incurred during the state FY.
⁴ CSA Costs are paid at the local level with reimbursement from the State Children's Services Act.
⁵ The SLH program was not funded for SFY19, therefore there were no expenditures
⁶ For FY19, Child Care provider payments are made by VDSS through VACMS.
⁷ Refugee Assistance payments are made at Local Health Districts and not the LDSS.

Abbreviation Key for Category:

- A: Staff, Administrative and Operational Overhead Expenditures
- B: Income Benefits paid to or on behalf of clients by LDSSs
- PS: Purchased Services by LDSSs on behalf of Clients
- U: Unspecified Local and Miscellaneous Programs
- R: Central Service Cost Allocation Expenditures
- SW: Statewide Benefits-Programs operated by LDSSs but paid primarily at state/federal level

NOTE: Percentages calculated against Total YTD Reimbursables

Category	BL	Budget Line Description	Federal Funds YTD	Fed %	State Funds YTD	State %	Federal/ State YTD	Federal/ State %	Local YTD	Local %	Total Reimbursable YTD	0033 Non Reimbursable YTD ¹	0077 Non Reimbursable YTD ²	Grand Total YTD
I Local Department of Social Services ³														
Staff, Administrative and Operational Overhead Costs														
A	849	Staff & Operations No Local Match	63,661	60.46%	41,626	39.54%	105,287	100.00%	0	0.00%	105,287	(4)	0	105,283
A	855	Staff & Operations Base Budget	1,110,393	56.46%	551,489	28.04%	1,661,882	84.50%	304,839	15.50%	1,966,721	406	0	1,967,127
A	858	Staff & Operations Pass Through	88,261	35.43%	0	0.00%	88,261	35.43%	160,876	64.57%	249,137	(5)	0	249,132
Subtotal: Staff, Administrative and Operational Overhead Costs			\$ 1,262,316	54.38%	\$ 593,115	25.59%	\$ 1,855,430	79.94%	\$ 465,715	20.06%	\$ 2,321,145	\$ 397	\$ -	\$ 2,321,542
Benefit Payments to Clients														
B	804	Auxiliary Grant	0	0.00%	151,953	80.00%	151,953	80.00%	37,988	20.00%	189,941	0	0	189,941
B	807	Auxiliary Grant Program	0	0.00%	2,514	80.00%	2,514	80.00%	628	20.00%	3,142	0	0	3,142
B	811	IV-E - Foster Care	433,264	50.00%	433,264	50.00%	866,529	100.00%	0	0.00%	866,529	(580)	0	865,949
B	812	IV-E - Adoption Assistance	320,735	50.00%	320,735	50.00%	641,469	100.00%	0	0.00%	641,469	0	0	641,469
B	814	Fostering Futures Foster Care Assistance	7,066	50.00%	7,066	50.00%	14,131	100.00%	0	0.00%	14,131	0	0	14,131
B	817	Special Needs Adoption	0	0.00%	88,416	100.00%	88,416	100.00%	0	0.00%	88,416	0	0	88,416
Subtotal: Benefit Payments to Clients			\$ 761,064	42.20%	\$ 1,003,947	55.66%	\$ 1,765,011	97.66%	\$ 38,617	2.14%	\$ 1,803,628	\$ (580)	\$ -	\$ 1,803,048
Client Services Purchased by LDSSs														
PS	879	Family Preservation (SSBG)	3,139	84.00%	19	0.50%	3,158	84.50%	579	15.50%	3,737	(0)	0	3,737
PS	830	Child Welfare Substance Abuse Svcs	0	0.00%	5,481	84.50%	5,481	84.50%	1,005	15.50%	6,486	(0)	0	6,486
PS	833	Adult Services	15,708	80.00%	0	0.00%	15,708	80.00%	3,927	20.00%	19,635	0	0	19,635
PS	862	Independent Living Program - Basic Allocation	3,106	80.00%	777	20.00%	3,883	100.00%	0	0.00%	3,883	0	0	3,883
PS	866	Family Preservation / Support - Purch Serv	16,665	75.00%	2,111	9.50%	18,776	100.00%	3,444	15.50%	22,220	(0)	0	22,220
PS	871	TANF/VIEW Working and Trans Child Care	(460)	50.00%	(460)	50.00%	(920)	100.00%	0	0.00%	(920)	0	0	(920)
PS	872	VIEW	16,211	20.02%	52,220	64.48%	68,431	84.50%	12,552	15.50%	80,983	(0)	0	80,983
PS	873	IV-E Approved Child Welfare Training	178	56.80%	0	0.00%	178	56.80%	136	43.20%	313	0	0	313
PS	888	At-Risk Repayment of VACMS Child Care Cages	(1,420)	100.00%	0	0.00%	(1,420)	100.00%	0	0.00%	(1,420)	0	0	(1,420)
PS	895	Adult Protective Services	1,752	84.50%	0	0.00%	1,752	84.50%	321	15.50%	2,073	0	0	2,073
Subtotal: Client Services Purchased by LDSSs			\$ 54,878	40.06%	\$ 60,147	43.91%	\$ 115,026	83.97%	\$ 21,965	16.03%	\$ 136,990	\$ (0)	\$ -	\$ 136,990
Unspecified Local & Miscellaneous Programs														
U	000	Miscellaneous	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
Subtotal: Unspecified Local & Miscellaneous Programs			\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
Totals: Local Department of Social Services			\$ 2,078,258	48.77%	\$ 1,657,209	38.89%	\$ 3,735,468	87.65%	\$ 526,296	12.35%	\$ 4,261,764	\$ (183)	\$ -	\$ 4,261,580

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Central Services Cost Allocation														
R	843	Central Service Cost Allocation	81,386	50.00%	0	0.00%	81,386	50.00%	81,386	50.00%	162,772	0	108,936	271,708
Subtotal: Central Services Cost Allocation			\$ 81,386	50.00%	\$ -	0.00%	\$ 81,386	50.00%	\$ 81,386	50.00%	\$ 162,772	\$ -	\$ 108,936	\$ 271,708
Grand Totals: To Localities														
			\$ 2,159,644	48.81%	\$ 1,657,209	37.45%	\$ 3,816,853	86.27%	\$ 607,682	13.73%	\$ 4,424,535	\$ (183)	\$ 108,936	\$ 4,533,288
III Statewide Benefit Payments ³														
State, Federal & Local Paid Benefits														
SW		Children's Services Act (CSA) ⁴	0	0.00%	2,361,759	70.73%	2,361,759	70.73%	977,485	29.27%	3,339,245	0	0	3,339,245
SW		Medicaid Benefits	27,972,423	50.00%	27,811,580	49.71%	55,784,014	99.71%	160,833	0.29%	56,044,847	0	0	55,944,847
SW		Supplemental Nutrition Assistance Program (SNAP)	5,030,438	100.00%	0	0.00%	5,030,438	100.00%	0	0.00%	5,030,438	0	0	5,030,438
SW		State & Local Health ⁵												
SW		Energy Assistance	813,972	100.00%	0	0.00%	813,972	100.00%	0	0.00%	813,972	0	0	813,972
SW		TANF/TANF UP	106,550	39.03%	186,412	60.97%	272,961	100.00%	0	0.00%	272,961	0	0	272,961
SW		FAMIS (Total Title XXI Expenditures)	1,739,033	88.00%	237,141	12.00%	1,976,174	100.00%	0	0.00%	1,976,174	0	0	1,976,174
SW		Child Care (VACMS) ⁶	262,049	80.59%	63,129	19.41%	325,178	100.00%	0	0.00%	325,178	0	0	325,178
SW		Refugee Assistance ⁷												
Subtotal: State, Federal & Local Paid Benefits			\$ 35,924,464	53.06%	\$ 30,640,031	45.26%	\$ 66,564,496	98.32%	\$ 1,138,318	1.68%	\$ 67,702,814	\$ -	\$ -	\$ 67,702,814
Grand Totals: Social Services System														
			\$ 38,084,109	52.80%	\$ 32,297,240	44.78%	\$ 70,381,349	97.58%	\$ 1,746,000	2.42%	\$ 72,127,349	\$ (183)	\$ 108,936	\$ 72,236,102



COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.
Executive Director

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

December 18, 2019

Carroll County, Department of Social Services
Attn: Ms. Tera Isom, CPMT Chair/DSS Director
605-8 Pine Street
Hillsville, VA 24343

RE: Carroll County CSA Program Audit, File No. 11-2020

Dear Ms. Isom:

Please find enclosed the final report for the audit completed of the Carroll County Children's Services Act (CSA) Program. On behalf of the Office of Children's Services, we would like to express our sincere appreciation to the Carroll County CPMT for their patience, cooperation, and assistance throughout the audit process. Please feel free to contact our office, if you have any questions, concerns, and/or require additional information pertaining to this audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "Rendell R. Briggs".

Rendell R. Briggs, CAMS
Program Auditor

cc: Scott Reiner, Executive Director
R. Celler Dalton, County Administrator
Tera Isom, CSA Fiscal Agent
Jacqueline Roberts, CSA Coordinator

CHILDREN'S SERVICES ACT PROGRAM AUDIT

Carroll County

Audit Report No. 11-2020

December 18, 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 Carroll County Children's Services Act (CSA) Program. The Carroll County CSA Program provided services and/or funding for approximately 147 youth and families in Fiscal Year (FY) 2019. The audit included review and evaluation of management oversight and operational and fiscal practices. Based upon established statewide CSA performance measures reported as of FY 2018, significant achievements for the Carroll County CSA Program were:

- Fifty-five percent (54.5%) of youth received Intensive Care Coordination (ICC) against those in residential, exceeding the statewide average by 13.3%.
- Eighty percent (80%) of children exited from foster care to a permanent living arrangement, exceeding the statewide average by 2.9%.

However, there are additional opportunities to effect quality improvement in other areas of the CSA Program. Our audit concluded that there were deficiencies in internal controls that could impact the effective and efficient use of resources, as well as compliance with statutory requirements. The following significant issues were identified:

- Expenditure reimbursements were requested and processed for payment of services where the requirements for compliance with state and local CSA policies and procedures were not met, resulting in questioned cost of \$4,458.38 (state share). Exceptions that were noted include payments for services: (1) eligible for Medicaid funding for Medicaid eligible clients, (2) within the scope of responsibility of another agency and funded separately from the state pool, and (3) missing evidence of the Community Policy and Management Team's (CPMT) authorization of funding.
- Membership of the Carroll County CPMT was not consistent with state and locally established requirements. The Family Assessment and Planning Team (FAPT) did not include a parent representative. Both CPMT/FAPT are missing representation from a private provider as required by the Code of Virginia (COV) 2.2-5205, 2.2-5207 and local policy. Similar observations were included in the prior audit report dated August 15, 2018.
- Requirements established by CSA statutes were not effectively implemented by the CPMT in order to safeguard against conflicts of interest. The CPMT parent representative did not complete the required Statement of Economic Interest form upon appointment.
- Documentation and data collection activities requires strengthening to ensure compliance with program requirements. Consent to exchange information forms were omitted from two (2) client case-files and discharge child and adolescent needs and strengths (CANS) assessments were not recorded in the CANVaS data system for three (3) clients.

The Office of Children's Services appreciates the cooperation and assistance provided on behalf of the Carroll County CPMT and other CSA staff. Formal responses from the Carroll County CPMT to the reported audit observations are included in the body of the full report.


Stephanie S. Bacote, CIGA
Program Audit Manager


Rendell R. Briggs, CAMS
Program Auditor

INTRODUCTION

The Office of Children's Services (OCS) has completed a financial/compliance audit of the Carroll 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 December 17, 2019 and covered the period August 1, 2018 through July 31, 2019.

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 completed by the Carroll County CPMT. The CSA program audit self-assessment validation was completed August 15, 2018.

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

Established in 1842, Carroll County is located within the Virginia Piedmont region and Appalachian Mountains of the Commonwealth of Virginia. According to published estimates by the Weldon Cooper Center for Public Service-University of Virginia, Carroll County has a population estimate of 29,141 as of January 28, 2019. The U.S. Census Bureau, State and County Quick Facts reports the median household income from 2013-2017 as \$41,145.

The Children's Services Act (CSA) is a law enacted in 1993 that establishes a single state pool of funds to purchase services for eligible youth and their families. The 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 Carroll County CPMT was established to comply with this statute. The CPMT is supported in this initiative by the Family Assessment and Planning Team (FAPT) responsible for recommending appropriate services. Administrative services are managed through the local CSA office staffed by a full-time CSA Coordinator. Expenditure and demographics for fiscal years 2017 to 2019 are depicted below:

CSA Pool & Census Data by Fiscal Year for Carroll County (2017 - 2019)

Source: CSA Continuous Quality Improvement (CQI) Dashboard

At-A-Glance

<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
121	122	147
2.0M	2.7M	3.5M
2.0M	2.7M	3.3M
\$16,606	\$21,893	\$22,716
0.2910	0.2910	0.2910
0.2679	0.2935	0.2927

OBSERVATIONS AND RECOMMENDATIONS

A) FISCAL ACTIVITIES:

Observation #1	
Criteria	Compliance and Internal Control

Expenditure reimbursements were requested and processed for payment of services where the requirements for compliance with state and CSA policies and procedures were not met. Exceptions were noted for five (5) (33%) of the fifteen (15) client case files reviewed.

1. CSA pool funds totaling \$2,285.50 were expended on behalf of a Medicaid eligible client for treatment foster care case management (TFC-CM), which is a Medicaid eligible service. Medicaid funding was denied based on the assessed level of need documented in the Child and Adolescent Needs and Strengths (CANS) assessment. This resulted in total questioned costs of \$1,620.42 (state share). Refer to Client D in the table below. There was no documentation of an appeal or justification for CSA funding of this service. Per the current Appropriation Act and CSA Policy 4.4. Restrictions on Pool Fund Usage, "Effective July 1, 2009, pool funds shall not be spent for any service that can be funded through Medicaid for Medicaid-eligible children and youth except when Medicaid-funded services are unavailable or inappropriate for meeting the needs of a child."
2. Pursuant to the Code of Virginia (COV) 2.2-5211 Item D, "... the community services board, the local school division, local social services agency, court service unit or Department of Juvenile Justice shall continue to be responsible for providing services identified in individual family service plans that are within the agency's scope of responsibility and that are funded separately from the state pool funds." Paternity testing is an administrative function of the local Department of Social Services. The Virginia Department of Social Services (VDSS) Foster Care Manual and the Division of Child Support Enforcement (DCSE) Program Manual establishes requisite guidelines for paternity testing of eligible youth. As observed in three (3) eligible client case files, CSA funds totaling \$1,347.20 were used to pay for paternity testing initiated by the local social service agency. This resulted in total questioned costs of \$1,151.18 (state share). Refer to Clients A, B, and C listed in the table below.
3. Community-based services totaling \$1,974.00 were funded for one month (June 2019) without evidence of funding authorization by the Community Policy Management Team (CPMT) for one month (June 2019). This resulted in total questioned costs of \$1,686.78 (state share). Refer to Client E in the table below.

Client	Observation #	Period	Total Expenditures	State Share
A	A2	12/2018-01/2019	\$697.20	\$595.76
B	A2	April-2019	\$325.00	\$277.71
C	A2	April-2019	\$325.00	\$277.71
D	A1	01/2019 – 06/2019	\$2,285.50	\$1,620.42
E	A3	June-2019	\$1,974.00	\$1,686.78
Total				\$4,458.38

Recommendation

1. Prior to authorizing funding, the CPMT should ensure that the proposed expenditure meets the criteria for CSA funding, or other appropriate funding sources, and is not within the scope of responsibility of another agency.
2. Adequate documentation should be maintained as justification for CPMT funding decisions.
3. Periodic case file reviews should be performed by someone other than the CSA Coordinator to establish quality control of client records and to ensure compliance with CSA statutory requirements.
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 Policy 4.7, Response to Audit Findings, of whether there will be any denial of funds, the identified actions are acceptable or any additional actions that maybe required.

Client Comment

1. Case Management – CSA funded case management for a youth that did not meet Medicaid criteria due to the youth does not have a diagnosis and had low CANS scores. CPMT did not appeal the Medicaid decision and the expense was approved thru the required process.
2. Paternity/DNA Testing – CSA funded Paternity/DNA testing for a case in order to move forward with termination of parental rights/adoption for the youth. CSA is not a valid funding source for this expense; therefore, CSA will not be used to fund this service for any future cases.
3. Community Based Services – CSA Coordinator requested services for a time period that was incorrectly documented; the services should have either been approved for a 120 day period or brought back to CPMT for continued funding after the 90 day approval. CSA Coordinator will ensure all dates are correct on the IFSP and correctly presented to the CPMT.

B) PROGRAM ACTIVITIES:

Observation #2

Criteria

Compliance and Internal Control

Data collection practices and procedures pertaining to CSA client records and the mandatory uniform assessment instrument have not been consistently applied to ensure complete, accurate, and reliable information is maintained. Discharge CANS assessments were not completed for three (3) (20%) applicable cases examined. Per CSA Policy 3.6, a comprehensive CANS assessment is required upon discharge of CSA funded services. The data collected is used to evaluate outcomes and to inform decision making at the state and local level, which is dependent upon complete, accurate and reliable information.

Recommendation

The FAPT should ensure that CANS assessments are completed per the established policy. A quality assurance process should be developed to include periodic review of client case files to ensure required information has been collected, all forms are complete and retained in accordance with local records retention policy.

Client Comment

CSA Coordinator will ensure the discharge CANS are being completed/provided and the information will be kept in the CSA record in the CSA Office.

Observation #3

Criteria

Compliance and Internal Control

The signed consent to exchange information form could not be verified for two (2) (13%) of fifteen (15) eligible clients. COV 2.2-5210 states, "The agency that refers a youth and family to the team shall be responsible for obtaining the consent required to share agency client information with the team." Failure to document that consent was properly obtained increases the likelihood of non-compliance with CSA statutory requirements and potential liability due to unauthorized exposure of protected information.

Recommendation

At the time of the initial case referral, the FAPT and CSA Coordinator should ensure that a signed consent form is obtained for all applicable parties (child and/or parents). A copy of the consent form should be maintained in the client's CSA case file,

Client Comment

CSA Coordinator will ensure all paperwork is completed/provided and put in each CSA case file.

C) GOVERNANCE ACTIVITIES:

Observation #4

Criteria

Compliance and Internal Control – Repeat Observation

The composition of members serving on the Carroll County CPMT and FAPTs do not meet the membership requirements established by CSA statute and local policy. The Carroll County FAPT does not have a parent representative as required by COV 2.2-5207. Both CPMT/FAPT are missing representation from a private provider, as required in COV 2.2-5205, COV 2.2-5207 and local CSA policy (Family Assessment and Planning Team, Membership, page 12). The absence of the parent representative and private provider representative impedes the intent of CSA to create a collaborative system of services and funding that includes both representatives of public agencies and the community. CPMT minutes or other available documentation was insufficient in evidencing actual recruiting efforts to fill vacant roles during the audit period.

The compliance observation referenced in this report was also identified in the prior audit report issued August 15, 2018. The Carroll County CPMT submitted a Quality Improvement Plan (QIP) with 09/30/18 as the target date of completion. The CPMT, as the governing body, is responsible for on-going monitoring of the QIP to ensure timely implementation of the plan and the actions taken are continuously working as intended.

Recommendation

The CPMT should ensure that composition of the CPMT/FAPT meets the minimum requirements established by CSA statute and local policy. The CPMT should actively recruit to fill the vacancies. Documentation of recruitment efforts should be maintained and/or documented in the CPMT minutes.

Client Comment

CSA Coordinator/CPMT/FAPT will continue to search for a parent representative to sit on each team. A private provider has been established and will start serving on FAPT/CPMT effective 01-01-2020. A representative from Family Preservation Services will be the private provider.

Observation #5

Criteria

Compliance and Internal Control

At the time of this review, the CPMT parent representative had not completed the Statement of Economic Interest (SOEI) form in accordance with COV 2.2-5205 and pursuant to guidance issued in OCS Administrative Memo #18-02 [Statement of Economic Interest Filings for FAPT and CPMT Members](#) directing the filings to be completed "upon appointment". The Parent Representative assumed the role in June 2019. Based on the increased possibility that required parties may not have appropriately disclosed personal interests, the effectiveness of the controls to ensure accountability and appropriate use of CSA pool funds could be reduced.

Recommendation

The CPMT should ensure that the SOEI form is completed for all non-public participating members serving on the CPMT/FAPT, including alternates, immediately upon assuming the position. Completed forms should be filed with the clerk of the local governing body, per the guidance provided in OCS Administrative Memo #18-02, January 2018.

Client Comment

CSA Coordinator will ensure all paperwork is completed by any new/ongoing Team member as required.

CONCLUSION

Our audit concluded that there were deficiencies in compliance and internal controls over the Carroll County CSA program. Conditions were identified that could affect the effectiveness and efficient use of resources as well as compliance with statutory requirements. An exit conference was conducted on December 17, 2019 to present the audit results to the Carroll County CPMT. Persons in attendance representing Carroll County CPMT were:

Ms. Teresa Isom, CPMT Chair/Fiscal Agent, Carroll County, Department of Social Services

Ms. Jacqueline Roberts, CSA Coordinator, Department of Social Services

Dr. Laura Good, Carroll County Public Schools

Mr. Robert Hiatt, Carroll County Court Services Unit

Ms. Angela Shupe, Mount Rogers Community Services Board

Ms. Vicky Richardson, Carroll County Health Department

Representing the Office of Children's Services was Rendell R. Briggs, Program Auditor. We would like to thank the Carroll County CPMT and related CSA staff for their cooperation and assistance on this audit.

REPORT DISTRIBUTION

Scott Reiner, Executive Director

Office of Children's Services

Ms. R. Cellell Dalton, Interim County Administrator, Carroll County

Ms. Teresa Isom, CPMT Chair/Fiscal Agent, Carroll County, Department of Social Services

Ms. Jacqueline Roberts, CSA Coordinator, Carroll County, Department of Social Services

**CSA Financial/Compliance Program Audit
Quality Improvement Plan**

Audit Client Name:	Carroll County CSA Program
Audit/File Number	11-2020
Audit Report Date:	12/18/19
Quality Improvement Plan Date:	2/2/2020

Instructions: A separate form must be completed for each audit condition included in the final report.

QUALITY IMPROVEMENT PLAN DETAILS					
Observation No.	Task Description	Responsible Party	Target Date	Self Reporting Status	
				In Progress	Completed
Click here to enter text.	Click here to enter text.	Click here to enter text.	Click here to enter a date.	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Please check if attachments are included. If tasked described is not complete, please explain: Click here to enter text.					

PLAN APPROVAL

SIGNATURE:	Title:	Date:
PRINTED NAME:		

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For OCS Program Auditor Use Only		
<input type="checkbox"/> Check if action plan is acceptable	Date received: Click here to enter a date.	Reviewed by: Date: Click here to enter a date.
Action implemented:	Date verified:	Verified by:
<input type="checkbox"/> Satisfactory <input type="checkbox"/> Not Satisfactory	Click here to enter a date.	Click here to enter text.