



PRINCE WILLIAM COUNTY

Prince William County, Virginia Internal Audit Report: Foster Care Compliance

August 9, 2024

TABLE OF CONTENTS

Transmittal Letter	1
Executive Summary	2
Background	4
Objectives and Approach	10
Observations Matrix	11
Process Improvement Opportunity	21

TRANSMITTAL LETTER

August 9, 2024

The Board Audit Committee of
Prince William County, Virginia
1 County Complex Court
Prince William, Virginia 22192

Pursuant to the internal audit plan for calendar year ("CY") 2024 for Prince William County, Virginia ("County" / "PWC"), approved by the Board of County Supervisors ("BOCS"), we hereby present the internal audit of foster care compliance. We will be presenting this report to the Board Audit Committee of Prince William County at the next scheduled meeting on September 17, 2024.

Our report is organized into the following sections:

Executive Summary	This provides a high-level overview and summary of the observations noted in our internal audit of the foster care compliance process(es).
Background	This provides an overview of the function, as well as relevant background information.
Objectives and Approach	The internal audit objectives are expanded upon in this section, as well as a review of the various phases of our approach.
Observations Matrix	This section includes a description of the observations noted during our internal audit, recommended actions, and Management response, including the responsible party and estimated completion date.

We would like to thank the staff and all those involved in assisting our firm with this internal audit.

Respectfully Submitted,

RSM US LLP

Internal Audit

EXECUTIVE SUMMARY

Background

The Commonwealth of Virginia is one (1) of eight (8) states in which Social Services are state-managed. Local city and county social services functions, including the Prince William County Department of Social Services (“PWC DSS”), are administered by the Virginia Department of Social Services (“VDSS”). At the County, the Family Support Services (“FSS”) within PWC DSS is responsible for overseeing the foster care process.

The FSS Assistant Director oversees five (5) teams of human services caseworkers, managers, and program managers, delineated by the age groups of the youth served; birth to 12 years old, and 13 to 21 years old. At the time of this internal audit, there were 93 youth in the County’s foster care system. FSS is responsible for the effective, timely, and compliant management of foster care cases. This includes, but is not limited to, collaborating with educational and health care agencies, facilitating court documentation and appearances, the search and identification of foster youth’s relatives, performing in-person welfare checks, requesting and facilitating accurate payments to foster care parents, group homes, and residential facilities, maintaining accurate records of foster youth’s history, status, and goals, and oversight of personal development plans for all assigned youth. All actions must be documented by the case worker in OASIS, the State mandated system of record.

To aid in the development of foster care youth, the County provides two (2) additional programs: Independent Living (“IL”) and Fostering Futures. IL services are required to be provided to all youth aged 14 to 17 and are optional for youth after age 18. These services aim to equip youth with the essential skills needed for independence in their adulthood. Fostering Futures is a voluntary program for youth aged 18 to 21 and provides housing support, educational/vocational assistance, and other meaningful resources.

For operational purposes, the FSS team collaborates with the Child Services Act (“CSA”) Division to assign and procure available funding for foster care needs and must operate within various systems and applications to manage individual cases.

During the timing of our procedures, there were organizational changes within FSS, including turnover in leadership. At the time of this report, there were five (5) vacancies, and one (1) position filled by an interim leader.

Overall Summary / Highlights

The observations identified during our assessment are detailed within the pages that follow. We have assigned relative risk or value factors to each observation identified. Risk ratings are the evaluation of the severity of the concern and the potential impact on the operations of each item. There are many areas of risk to consider in determining the relative risk rating of an observation, including financial, operational, and/or compliance, as well as public perception or ‘brand’ risk.

Objectives and Scope

The objective of this internal audit was to evaluate the design, control structure, and operating effectiveness of key controls within the County’s foster care compliance processes. This included an evaluation of areas such as adherence to policies, procedures, and legal requirements, completeness and adequacy of case file documentation, compliance with state and county regulations, and training of County personnel.

As part of our internal audit, we performed the following procedures:

- Evaluated County process(es) for training new and existing employees and disseminating procedural expectations;
- Evaluated the County’s ability to track and monitor performance indicators;
- Evaluated case file documentation and assessed completeness and adequacy of retention practices within OASIS, including case follow-up and monitoring activities;
- Evaluated adherence to required schedules, including the timely issuance of the child removal notice and the timeliness with which information is entered into the OASIS system;
- Assessed procedures in place for determining fund eligibility (Title IV-E or CSA-State), and for calculating and documenting provider payments; and
- Assessed the County’s controls related to the Fostering Futures program and the Independent Living program, including program eligibility.

The internal audit period was January 1, 2022, through December 31, 2023, and the review of sampled case files included documentation from initial child intake to the present day. Fieldwork was performed May 2024 through July 2024.

Summary of Observation Ratings

(See page 3 for risk rating definitions)

	High	Moderate	Low
Foster Care Compliance	3	2	1

We would like to thank all County team members who assisted us throughout this internal audit.

EXECUTIVE SUMMARY (CONTINUED)

Observations Summary

Below is a summary listing of the observations that were identified during this internal audit. Detailed observations are included in the observations matrix section of the report. In addition, an improvement opportunity has been provided following the detailed observations section.

Summary of Observations	
Observations	Rating
1. Case File Documentation	High
2. Standard Operating Procedures and Employee Training	High
3. Supervisory Review of Case Files	High
4. Verification of Continued Eligibility	Moderate
5. Collaboration Between FSS and CSA (funding source)	Moderate
6. FAPT Meeting Composition	Low
Process Improvement Opportunity	
1. Automated Tools and Key Performance Indicators	

Provided below are the observation risk rating definitions for the detailed observations.

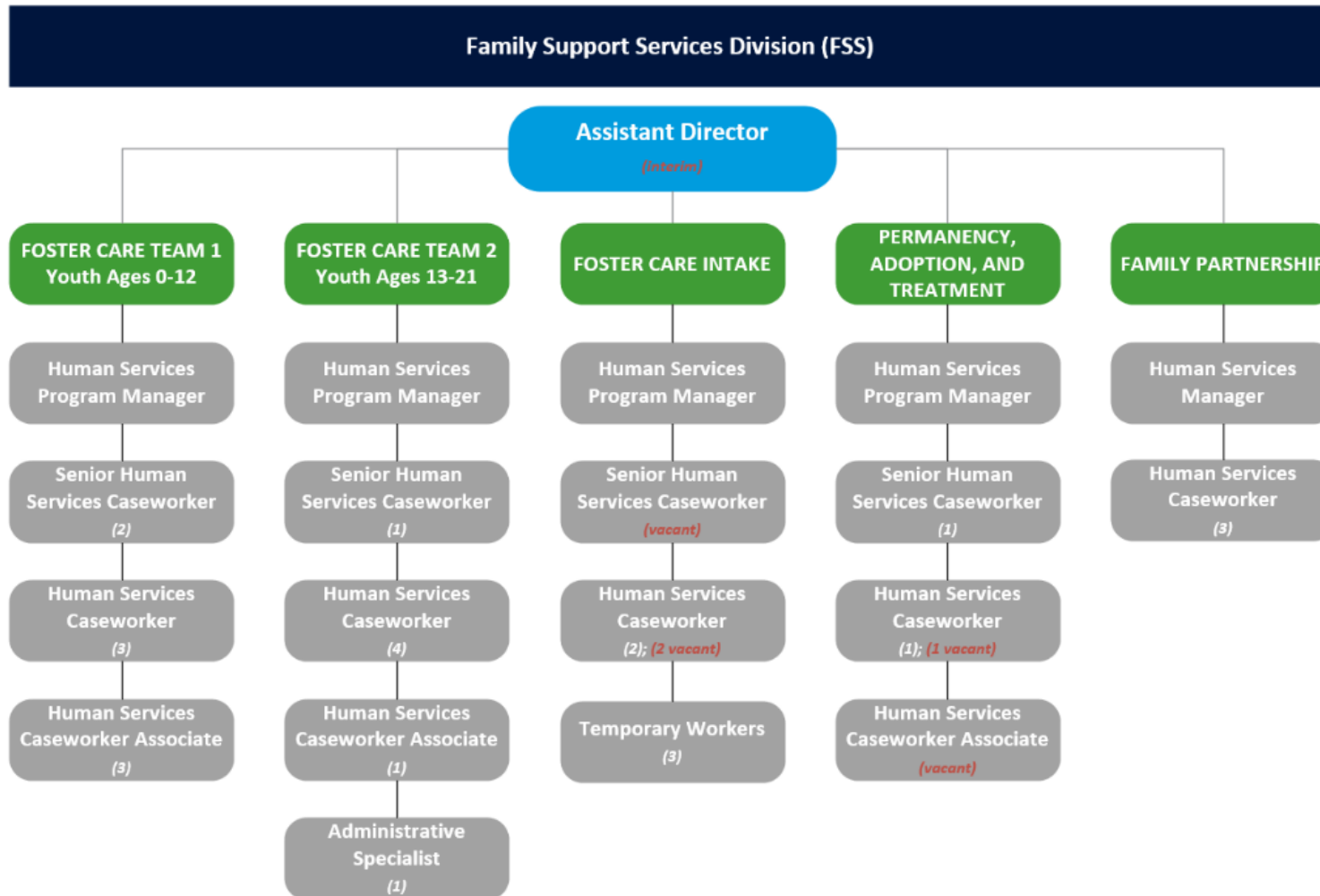
Observation Risk Rating Definitions	
Rating	Definition
Low	Observation presents a low risk (i.e., impact on financial statements, internal control environment, or business operations) to the organization for the topic reviewed and/or is of low importance to business success/achievement of goals. Action should be taken within 12 months (if related to external financial reporting, must mitigate financial risk within two months unless otherwise agreed upon).
Moderate	Observation presents a moderate risk (i.e., impact on financial statements, internal control environment, or business operations) to the organization for the topic reviewed and/or is of moderate importance to business success/achievement of goals. Action should be taken within nine months (if related to external financial reporting, must mitigate financial risk within two months).
High	Observation presents a high risk (i.e., impact on financial statements, internal control environment, or business operations) to the organization for the topic reviewed and/or is of high importance to business success/achievement of goals. Action should be taken immediately, but in no case should implementation exceed six months (if related to external financial reporting, must mitigate financial risk within two months).

BACKGROUND

Overview

According to Code of Virginia 16.1-228, “foster care services” are defined as “the provision of a full range of casework, treatment, and community services for a planned period of time to a child who is abused or neglected or in need of services as defined in this section and his family when the child has been identified as needing services to prevent or eliminate the need for foster care placement”. Virginia is one (1) of eight (8) states in which social services are administered at the state level. These local departments within each city and county operate under the administration of the Virginia Department of Social Services (“VDSS”, “State”).

At Prince William County, the Family Support Services Division (“FSS”) is responsible for the foster care program and is organized into five (5) teams, comprising of twenty-nine (29) individuals. During this internal audit, we noted several changes within the organization, including turnover in FSS leadership. This resulted in several vacant and interim positions, as detailed below.



BACKGROUND (CONTINUED)

Overview (Continued)

At the time of this internal audit, there were ninety-three (93) children within the County's foster care program, twenty-five (25) of which are participants in the Fostering Futures program. FSS' Foster Care Team is divided into two groups – one manages children aged birth – 12, and the other is responsible for youth aged 13 – 21. To manage the current caseload, there are twelve (12) case workers, who supervise on average, about eight (8) children.



Roles and Responsibilities

The primary goal of FSS is to provide safety, support, and self-sufficiency for youth admitted into the program. To fulfill its objective and provide favorable outcomes for the children it services, the foster care team must collaborate with numerous persons. Integral to this process are the following individuals:

- **Foster Child (“child”, “youth”):** A child between the ages of 0-18, who has been placed into foster care through an entrustment or by court commitment. A foster child that is twelve (12) years of age or older is recommended to participate in all meetings (i.e., Family Partnership Meetings (“FPMs”), Child and Family Team Meetings (“CFTMs”), etc.), and is responsible for completing any applicable assessments (i.e., Child and Adolescents Needs and Strengths (“CANS”), Casey Life Skills, etc.).
- **Case Worker:** Responsible for scheduling FPMs and CFTMs, collaborating with the foster care manager to develop individual foster care plans, locating family members and relatives of the child, confirming tribe status (if applicable), completing monthly contact with birth parents and foster care parents, visiting foster child(ren) in-person, documenting all activities within the system of record, providing information regarding title IV-E and Medicaid eligibility, and verifying that foster parents and other service providers receive appropriate and timely payments.
- **Senior Caseworker (“supervisor”):** Responsible for conducting monthly reviews of each child’s case file, providing support to caseworkers by assisting with key tasks and addressing questions, and participating in any required meetings (i.e., Family Assessment Planning Team [“FAPT”], FPMs, CFTMs).
- **Program Manager (“manager”):** Responsible for overseeing all supervisors and participating in any required meetings (i.e., FAPT, FPMs, CFTMs). Program managers assist in the overall direction and coordination of FSS within the County.
- **CSA Division (“specialists”):** Responsible for processing worksheets related to the child’s funding eligibility, facilitating the use of federal and state funds, confirming test scores align with funding provided (i.e., Virginia Enhanced Maintenance Assessment Tool [“VEMAT”]), and participating in any required meetings (i.e., FAPT, FPMs, CFTMs).

¹ Includes children under regular foster care, residential care, group home care, and fictive kinship.

BACKGROUND (CONTINUED)

FAPT and CPMT Review

In addition to the work of FSS, foster care cases are supported through the Family Assessment and Planning Team (“FAPT”) and Community Policy and Management Team (“CPMT”). The objectives, makeup, and criteria for these groups are governed by Chapter 52 of the Code of Virginia.

The FAPT meets weekly, and at a minimum, includes representatives from the Department of Social Services, Prince William County Schools, Juvenile Court Services Unit, Community Services, parent representative, and may include a representative from the Department of Health. The FAPT is tasked with creating a family service plan to support the development of the child and facilitate family participation in all aspects of the child’s care, when appropriate. The FAPT also determines the complement of services required to meet a child’s unique needs.

The CPMT meets at least quarterly and includes representation from the Department of Social Services, Prince William County Schools, Juvenile Court Services Unit, Community Services, Department of Health, a parent representative, and a private provider of children and family services. Its primary objective is to create, maintain, and manage a collaborative system of services and funding that is child centered, family focused, and community based when addressing the strengths and needs of troubled and at-risk youth and their families.

Key Systems and Applications

An essential component of effective foster care management is the complete and accurate documentation of all foster care actions and decisions, safeguarding of youth and family information, and measurement of key performance indicators using the data collected. To facilitate this process, the County utilizes multiple systems and applications:

- **OASIS:** The primary tool for day-to-day case management, and the system of record utilized for federal and state reporting. All case management activity (child welfare visits, health care notes, familial contact information, educational status, court meeting dates, etc.) is housed within OASIS. Caseworkers are responsible for manually updating OASIS as soon as an action has been completed.
- **SafeMeasures:** This application automatically interfaces with OASIS to produce key metric dashboards (i.e., number of monthly site visits complete, number of contacts made, number of case closures, etc.) and provide case management tools (i.e., reminders for key tasks, upcoming due dates, etc.). SafeMeasures also contains detailed reports, such as the *Critical Outcomes Scorecard* and *Discharges to Permanency Scorecard*. Youth ID numbers created in OASIS may be downloaded in reportable formats through SafeMeasures.
- **Electronic Data Management System (“EDMS”):** The FSS’ document repository system, which stores copies of court documents, medical examination reports, educational transcripts, etc. Case documents are organized by abuser (AB) and child (CH). Caseworkers are responsible for uploading documents to the folder, and for confirming that OASIS data is supported by corresponding documentation in EDMS. Prior to implementing this system, the County maintained physical files.
- **Harmony:** The system used for tracking fund eligibility and payment history to foster families and service providers. Caseworkers and CSA specialists are responsible for confirming that all payments are processed in an accurate and timely manner.
- **Mobius:** The County’s Enterprise Resource Management (“ERP”) system. This system is used to process payments to foster families and service providers. Mobius does not contain case-specific identifiers (i.e., youth ID numbers), as Harmony and OASIS do. As it relates to foster care, Mobius’ financial data must reconcile to records within Harmony.

BACKGROUND (CONTINUED)

Case File Management

To maintain compliance with state and federal regulations associated with foster care, caseworkers are required to complete a wide variety of tasks. All actions are documented within OASIS, EDMS, and/or Harmony.

Initial Intake

Immediate Actions

- Conduct a Family Partnership Meeting (“FPM”) if one was not conducted prior to removal.

Within 72 Hours of Intake

- Verify the child receives a medical evaluation if the child has urgent health issues.
- Conduct a Best Interest Determination (“BID”) to decide if the child should remain in their current school or enroll in a new one.
- If a new enrollment is needed, the case worker must submit a written notification to school principal and superintendent.

Within 5 Days of Intake

- Perform a “diligent search” to locate and notify the child’s relatives of the removal.
- Develop visitation plans for the child and their immediate family, when applicable.
- Arrange and conduct initial visits with the foster family.
- Document case opening information in OASIS.

Within 10 Days of Intake

- Collaborate with the CSA team to complete the Title IV-E and Medicaid Eligibility Forms to secure appropriate funding.

Within 30 Days of Intake

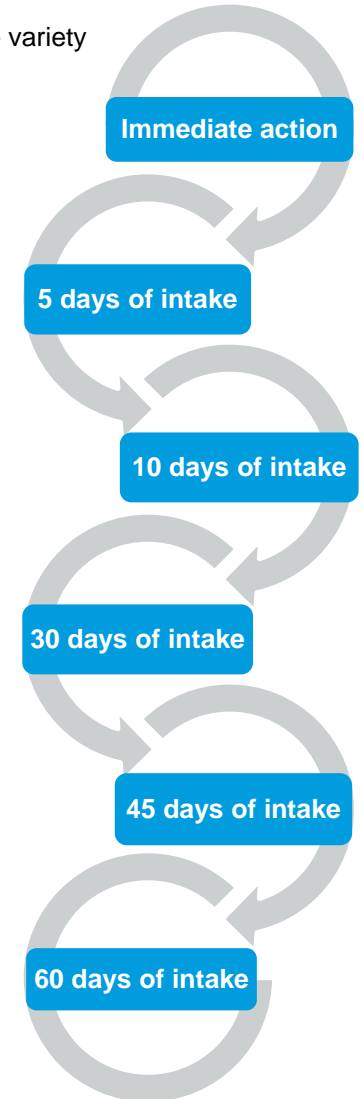
- Validate the child has undergone a medical examination if the child does not have any urgent needs.
- Confirm the completion of the initial CANS assessment.

Within 45 Days of Intake

- For children aged 14 years or older, administer the Casey Life Skills Assessment.
- Within 30 days of completing the Casey Life Skills Assessment, complete the Chafee Transition Plan for youth aged 18-21.

Within 60 Days of Intake

- Administer the initial VEMAT² to eligible children³ to identify additional needs and secure appropriate funding for the child.



² The initial VEMAT shall be conducted within 60 days of the date the child enters the home. Any change in the enhanced maintenance amount shall begin on the first day of the subsequent month (VDSS, Section 18.2.2.3).

³ Includes children who have significant known medical and/or behavioral needs, or youth in a licensed child placing agency placements.

BACKGROUND (CONTINUED)

Ongoing Monitoring

After the child has spent sixty (60) days in foster care, caseworkers are required to perform certain recurring tasks to validate the child's safety, permanency, and well-being.

Monthly Tasks

- Conduct in-person visits with the child to assess safety, permanency, and well-being.
- Contact the birth parents.
- Visit the source parent/placement provider.
- Work with the CSA team to adjust provider payments if needed.
- Hold meetings with supervisors for regular case reviews.

Every 3 Months

- Re-administer the VEMAT assessment for children who initially scored 28 or higher. Assessments scoring below 28 are re-administered annually.
- Reassess placements and revise accordingly if the child has siblings housed elsewhere.

Every 6 Months

- Conduct a review of the child's case through a Court Hearing or Administrative Panel Review.

Annually

- Perform a judicial review through collaboration with County Attorney.
- Readminister the Casey Life Skills Assessment.
- Conduct a relative search.
- For children aged 14 years or older, provide a Youth Rights Acknowledgement.
- For youth between the ages 18-21, update the Chafee Transition Plan.



BACKGROUND (CONTINUED)

Additional Youth Programs

Additional programs and services are provided to support the development of individuals aged 14-21. The County provides two (2) distinct programs specifically designed for this age group – Independent Living and Fostering Futures.

Independent Living services are mandatory for all foster care youth aged between 14 to 18 and are optional after age 18. These services are designed to equip youth with the necessary skills for self-reliance and mutual dependence in their adult life. FSS offers courses and workshops on topics including, but not limited to, counseling, education, housing, employment, and money management.

Fostering Futures is a voluntary program that extends foster care services beyond the age of 18 and supports young adults during their transition to independence. This program provides housing support, educational/vocational assistance, and financial assistance upon meeting predefined criteria; youth who choose to participate in Fostering Futures must meet at least one (1) of the five (5) participation conditions:

- Actively working towards completion of secondary education or GED
- Enrollment in a full-time or part-time (at least half-time) institution that provides post-secondary or vocational education.
- Participation in a program or activity designed to promote employment or remove barriers to employment.
- Employment of at least 80 hours per month.
- Verification that the youth is incapable of engaging in any of the above activities due to a medical condition that prevents the youth from consistently participating in employment and education.

Prior to participation, the youth must sign an agreement to confirm their ongoing compliance with the eligibility requirements of the program.

Funding Sources

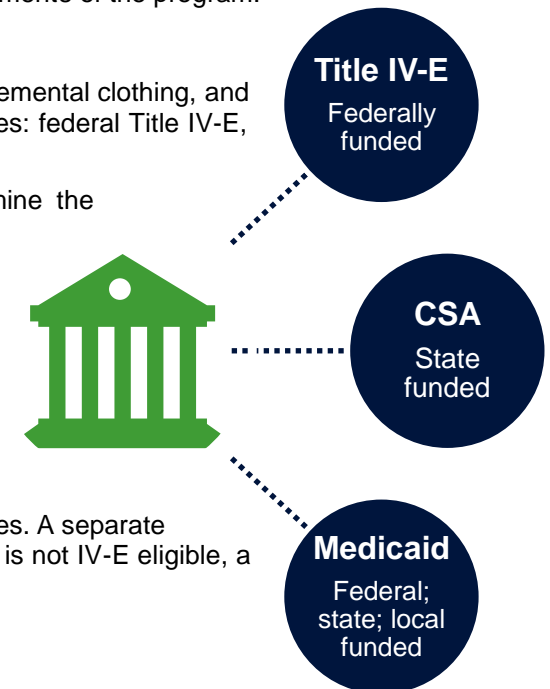
All children in foster care are eligible for funding to support essential needs, including room, board, supervision, supplemental clothing, and transportation to visit family members and school, if required. Funding is primarily provided via three (3) main sources: federal Title IV-E, federal Medicaid funds, and state CSA funds.

Caseworkers and CSA specialists collaborate to perform the initial Title IV-E eligibility assessment and determine the appropriate funding source. The child's age, placement, and VEMAT assessment must be considered as part of this process.

While Title IV-E funding is governed by federal regulations, CSA funding is governed by state and county policy. If the child is ineligible for Title IV-E funds, the FAPT and CPMT determine the services required and the level of state funds to be utilized.

"Foster Care / Adopt Worksheets" are utilized to document a case's funding source. This paper worksheet must be updated each time a change in placement occurs, a VEMAT assessment score is updated, VDSS maintenance rates change, and each time a child enrolls in Fostering Futures.

The Virginia Department of Medical Assistance Services ("DMAS") provides state and federal funds for medical services. A separate Medicaid application is not necessary if a child is deemed eligible for Title IV-E. However, for a foster care child who is not IV-E eligible, a separate Medicaid application needs to be submitted.



OBJECTIVES AND APPROACH

Objectives

The objective of this internal audit was to evaluate the design and control structure, including adherence to policies, procedures, and legal requirements for the operating effectiveness of the County's process for managing the foster care program. This internal audit included the evaluation of areas such as the completeness and adequacy of case file documentation, compliance with key state and County regulations, and training of County personnel.

Our audit approach consisted of the following three phases:

Understanding and Documentation of the Process

This phase consisted primarily of inquiry and walkthroughs to obtain an understanding of the current operating policies and procedures, monitoring functions, and control structures as they relate to the processes within our scope. The following was performed as part of this phase:

- Obtained and reviewed any documented policies and procedures related to the foster care process, as well as relevant state and County regulations, reporting, and any other relevant information.
- Conducted interviews and walkthroughs with key personnel to obtain a detailed understanding of operating policies and procedures, roles, and responsibilities within the foster care function.
- Gained an understanding of procedures as they relate to the processes within scope.
- Developed a work plan for evaluating the operating effectiveness of procedures and controls based on the information obtained through interviews, walkthroughs, and preliminary review of documentation.

Evaluation of the Process and Controls Design and Testing of Operating Effectiveness

The purpose of this phase was to evaluate the design of key processes and controls and test compliance and internal controls for operating effectiveness based on our understanding of the processes obtained during the first phase. We utilized sampling and other auditing techniques to meet our audit objectives outlined above. Our testing procedures included, but were not limited to:

- Evaluated County process(es) for training new and existing employees, disseminating procedural expectations and performance standards, and creating cross-training and cross-collaboration opportunities.
- Evaluated the County's ability to track and monitor performance indicators (i.e., metrics related to permanency outcomes).
- For a sample of twenty-five (25) foster care cases, evaluated case file documentation and assessed completeness and adequacy of retention practices within the OASIS system, including the documentation of Family Partnership Meetings ("FPMs") and case follow-up and monitoring activities. Our review included all historical OASIS information for each sampled case.
- Evaluated adherence to required schedules for sampled cases, including the timely issuance of the child removal notice as stipulated by the Social Security Act and the timeliness in which information is entered into the OASIS system, as stipulated by the Virginia DSS Child and Family Services Manual.
- Assessed the County's process for adhering to and documenting fulfillment of Code of Virginia 2.2.5208 requirements, including the review of youth and family referrals, assessment of parent/legal guardian ability to financially contribute to family services plan, and assignment of monitoring personnel.
- Assessed procedures in place for determining fund eligibility (Title IV-E or CSA-State), calculating, and documenting provider payments.
- Assessed the County's controls related to the Fostering Futures program and the Independent Living program, including program eligibility, processes for calculating cash assistance if applicable; and processes related to extended case management.

Reporting

At the conclusion of this internal audit, we summarized our findings into this report. We have reviewed the results with the appropriate Management personnel and have incorporated Management responses into this report.

OBSERVATIONS MATRIX

Observation	1. Case File Documentation		
High	<p>The County is required by state and federal regulation to maintain documentation of specific activities for each foster child. As part of our review, we assessed the completeness and adequacy of case file records, including documentation of child welfare visits, issuance of required assessments, completion of familial searches, etc.</p> <p>All twenty-five (25) sampled foster care cases were missing at least one (1) required document and/or had exceptions with timeliness, with certain cases missing up to ten (10) required documents.</p>		
	Required Documentation	Count of Instances	Governing Body
	<i>Family Partnership Meeting ("FPM")</i>		
	Evidence of FPM completed	13	VDSS 15.3
	FPM had incomplete documentation	1	VDSS 2.9.1 VDSS 17.17.2
	<i>General Case File Information (i.e., medical history, educational records, DOB, SSN, etc.)</i>		
	Diligence search for youth's relatives was not performed annually or results were not documented	13	22 VAC 40-201-20
	Evidence of diligence search completed	6	§ 16.1-281
	The relations page was incomplete (no personal relations were linked to the youth's profile)	3	VDSS 17.17.2
	Medical history was incomplete or was likely outdated (multiple years had passed since the last update)	10	-
	<i>Initial Intake Documentation</i>		
	Evidence of written notification sent to the school principal/superintendent to provide notice of enrollment	25	§ 63.2-900 22 VAC 40-201-50
	Evidence of the Best Interest Determination completed	2	VDOE FC/ESSA ⁴
	Medical evaluation performed upon intake of the child	4	22 VAC 40-201-50
	Evidence of dispositional order	2	§ 16.1-281
	<i>Assessments</i>		
	Life Skills assessment was not performed	1	VDSS 5.9.2.1
	Life Skills assessment was not readministered annually	3	VDSS 5.9.2.1
	<i>Agreements</i>		
	Evidence of a signed Transition Plan	1	VDSS 13.7.3

⁴ Virginia Department of Education and "Fostering Connections and the Every Student Succeeds Act" detail the requirements for completing the BID.

OBSERVATIONS MATRIX (CONTINUED)

Observation	1. Case File Documentation (Continued)		
	Required Documentation (Continued)	Count of Instances	Governing Body
	<i>Ongoing Monitoring</i>		
	Child did not attend Independent Living courses monthly and/or the case worker did not document monthly attempts to encourage attendance	11	VDSS 14.17
	One or more months of face-to-face contact with the child	13	22VAC40-201-90 VDSS 17.17.2
	Face-to-face contact was incorrectly categorized/labeled within OASIS	5	22VAC40-201-90
	Administrative Panel Review / Court documentation	6	VDSS 17.17.2
	<i>Timeliness</i>		
	Family Partnership Meeting was held, but was held late	4	VDSS 2.9.1
	Best Interest Determination was performed, but was performed late	9	VDOE FC/ESSA ⁴
	Initial Life Skills assessment was performed, but was performed late	4	VDSS 5.9.2.1
	Foster care plan was performed, but was performed late	6	§ 16.1-281A
	Medical evaluation was performed, but was performed late	3	22 VAC 40-201-50
	Transition Plan was completed, but was completed late	6	VDSS 13.7.3
	Youth Rights Acknowledgement form was completed, but was completed late	5	Public Law 113-183
	Administrative Panel Review / Court documentation was completed, but was completed late	3	VDSS 17.17.2

⁴ Virginia Department of Education and “Fostering Connections and the Every Student Succeeds Act” detail the requirements for completing the BID.

OBSERVATIONS MATRIX (CONTINUED)

Observation	1. Case File Documentation (Continued)
	<p>Caseworkers may have performed the required activities and completed the documentation noted above, but without recording their completion in either system, an audit trail evidencing compliance does not exist. Without complete, timely, and accurate documentation of all foster care activity, the County may be unable to respond to disputes or legal inquiries efficiently or accurately. These challenges pose significant legal and reputational risks and may impact the effectiveness of the foster care program.</p>
Recommendation	<p>The following is recommended:</p> <ul style="list-style-type: none"> In addition to the standard operating procedures and training detailed in Observation 2, establish checklists for supervisors to complete when reviewing case files. Checklists should include daily, weekly, and monthly tasks to be performed for each case, and should be retained in a central location for on-demand supervisory review. Timely and comprehensive completion of checklists, and therefore effective case file management, should be incorporated into individual employee goals and evaluated each year.
Management Action Plan	<p>Response: A checklist for supervisors to review with staff will be developed and implemented by November 1, 2024. There will be an individual goal in the upcoming evaluation period effective November 1, 2024 for each individual related to ensuring there is complete documentation in OASIS on all cases, with regular supervisor review for compliance and there will be several additional months used to ensure full implementation of use of the checklist and monitoring case compliance.</p> <p>Responsible Party: Assistant Director for FSS; Program Managers</p> <p>Completion Date: March 2025</p>

OBSERVATIONS MATRIX (CONTINUED)

Observation	2. Standard Operating Procedures and Employee Training
<p style="text-align: center;">High</p>	<p>The Virginia Department of Social Services (“VDSS”) publishes written manuals to define the state foster care process, goals, and requirements. While these manuals serve to provide city and county foster care programs with a guide, they do not offer detailed instructions for day-to-date tasks specific to a local organization’s personnel and technology. Virginia County foster care programs, like the County’s, must establish detailed standard operating procedures and training documentation to fulfill the requirements outlined in the VDSS manual. As part of our procedures, we noted that such documentation does not exist.</p> <ul style="list-style-type: none"> • <u>Onboarding Documentation</u>—There are no standard operating procedures (“SOP”) defining key tasks for County foster care caseworkers. FSS personnel may receive informal, on-the-job training, but these instructions vary depending on the manager providing them. Without standardized, comprehensive, and formal training documentation, new employees may unknowingly deviate from expected performance standards, resulting in operational inconsistencies, improper handling of foster care cases, and non-compliance with regulations. • <u>Continual Training</u>—There are no County-specific, routine training opportunities for existing employees. Changes in state requirements may be presented to foster care divisions through state-wide communications, but continuous improvement opportunities within the County are not readily available. • <u>Cross-Collaboration</u>—Due to the lack of formal, standard operating procedures and training opportunities, employees may work in a siloed work environment, unaware of the key tasks performed by neighboring County teams. In the event an employee is unable to perform their task or requires assistance, other employees are not prepared to cover positions or share responsibilities. <p>In July 2023, the County conducted an internal review of their foster care procedures. As a result, they self-identified improvement opportunities related to standard operating procedures, training, and cross-collaboration. To address these exceptions, the County created a listing of corrective actions. However, as of the time of this internal audit, steps to implement these measures have not yet been taken.</p> <p>Without detailed SOPs and continuous training throughout an employee’s tenure, the County lacks clearly defined roles and responsibilities and a centralized process in which to enforce structure and continuity between the foster care teams. Further, because the foster care process is inherently complex and requires collaboration between various work groups, it is critical that all operational expectations are clearly defined, and staff are given training covering each facet of the foster care process.</p>
<p>Recommendation</p>	<p>The following is recommended:</p> <ul style="list-style-type: none"> • Implement the corrective actions identified as a result of the self-performed review in July 2023. • Develop standard operating procedures detailing daily tasks, roles, and responsibilities across the PWC DSS. • Once SOPs are developed, conduct training sessions for all staff members within FSS to confirm their understanding of the documented procedures. Training should be held for all new hires, and at least annually for existing employees. • Review SOPs on an annual basis to confirm their ongoing accuracy.

OBSERVATIONS MATRIX (CONTINUED)

Observation	2. Standard Operating Procedures and Employee Training (Continued)
Management Action Plan	<p>Response: The self-performed review from July 2023 will be reviewed and any actions still deemed relevant will be implemented. The FSS Managers have been participating in group and individual coaching for the past 8 months. The FSS Management Team has several facilitated meetings scheduled in September - November to assist with planning the details regarding upcoming changes to the division structure. A detailed onboarding schedule will be developed by the end of November 2024 to ensure consistency for all new staff hired in the division, to include local expectations and compliance with state training requirements. Standard operating procedures related to daily tasks, roles and responsibilities will be developed by the end of February 2025 and training will be provided to staff regarding the documented procedures by the end of March 2025. The onboarding schedule and SOPs will be reviewed at least annually.</p> <p>Responsible Party: Assistant Director for FSS; Program Managers</p> <p>Completion Date: March 2025</p>

OBSERVATIONS MATRIX (CONTINUED)

Observation	3. Supervisory Review of Case Files
<p style="text-align: center;">High</p>	<p>During our walkthrough procedures, we noted that PWC DSS leadership expects all caseworkers to meet with their supervisors monthly to perform detailed reviews of each assigned foster care case. While this requirement is not documented in a formal standard operating procedure, PWC DSS leadership stated the monthly supervisory review should include an evaluation of case file documentation, adherence to required timelines, and appropriateness of actions taken. These supervisory review meetings are to be documented within OASIS and are to include the name of the supervisor who performed the review. However, we noted the following exceptions:</p> <p><u>Lack of Supervisory Review</u> Nineteen (19) of the twenty-five (25) samples reviewed, or 76%, did not contain evidence of monthly supervisory review. As a result, we noted exceptions with case file completeness and adherence to required schedules (see Observation 1) that may have been identified during regular supervisory reviews.</p> <p>The lack of formal monitoring and decentralized approach may lead to inconsistencies in operations, delays, and miscommunication between teams.</p> <p><u>Segregation of Duties</u> For two (2) of the sampled cases, the caseworker assigned was the same individual charged with supervising. When discussing this with Management, they noted that this lack of separation of duties was due to limited staff availability. However, without an assigned supervisor or peer reviewer, exceptions with case management may go undetected.</p> <p>Without comprehensive and routine supervisory review of case files, potential issues with case file management, documentation, and compliance may be undetected, resulting in legal, reputational, and financial risk.</p>
<p>Recommendation</p>	<p>The following is recommended:</p> <ul style="list-style-type: none"> • Detail supervisory review requirements in the standard operating procedures and training recommended in Observation 2. • Develop a checklist to facilitate the review process. Details related to the required daily, weekly, and monthly tasks should be included, and supervisors should review data within OASIS, EDMS, and SafeMeasures. • If staffing challenges persist, establish peer review protocols when supervisors are assigned as caseworkers.
<p>Management Action Plan</p>	<p>Response: A checklist for supervisors to review with staff will be developed and implemented by November 2024 and will include review of data in OASIS and SafeMeasures. A plan will be developed to ensure all current case records are scanned into EDMS by October 2024 and supervisors will ensure staff are regularly using EDMS.</p> <p>Responsible Party: Assistant Director for FSS; Program Managers</p> <p>Completion Date: March 2025</p>

OBSERVATIONS MATRIX (CONTINUED)

Observation	4. Verification of Continued Eligibility
<p>Moderate</p>	<p>Fostering Futures is a voluntary program that extends foster care services to participants over the age of 18 and supports young adults during their transition to independence. This program provides housing support, educational/vocational assistance, and financial assistance to participating youth. To meet the requirements for continued eligibility in Fostering Futures, a participant shall meet at least one (1) of the following five (5) criteria either by current participation or by evidence of intent and planning to engage in the activity in the immediate future:</p> <ul style="list-style-type: none"> • Actively working towards completion of secondary education or GED • Enrollment in a full-time or part-time (at least half-time) institution that provides post-secondary or vocational education. • Participation in a program or activity designed to promote employment or remove barriers to employment. • Employment of at least 80 hours per month. • Verification that the youth is incapable of engaging in any of the above activities due to a medical condition that prevents the youth from consistently participating in employment and education. <p>VDSS Section E 14.5.4 states that caseworkers must “...<i>determine which of the five (5) participation conditions is being met and...secure documentation of participation</i>” during the monthly, face-to-face meetings with foster care youth. Of the twenty-five (25) foster care cases sampled, eleven (11) were youth aged 18+ and participants in Fostering Futures. Through our testing of these eleven (11) samples, we noted six (6) samples did not have evidence of meeting at least one (1) of the five (5) criteria on an ongoing basis.</p> <p>Without continuously confirming that eligibility criteria are met, the County may erroneously allocate resources to ineligible youth.</p>
<p>Recommendation</p>	<p>The following is recommended:</p> <ul style="list-style-type: none"> • Establish a procedure and create a checklist for case workers to adhere to when performing monthly face-to-face visits. Each month, the case worker should verify the child’s continued eligibility in the program. • Consider requiring proof of eligibility to be attached to Fostering Futures payment requests sent to Payroll and Disbursements Services Division.
<p>Management Action Plan</p>	<p>Response: A standard operating procedure will be developed and implemented to ensure that staff are regularly verifying Fostering Futures eligibility with participants at the monthly visit and documenting the verification in OASIS.</p> <p>Responsible Party: Assistant Director for FSS; Program Managers</p> <p>Completion Date: March 2025</p>

OBSERVATIONS MATRIX (CONTINUED)

Observation	5. Collaboration Between FSS and CSA (funding source)
Moderate	<p>FSS caseworkers and CSA specialists are tasked with determining the appropriate funding source, documenting funding decisions, and accurately documenting and disbursing funds (the latter requiring the involvement of County Accounts Payable personnel). OASIS is the main system of record supporting foster care operations; however, it only includes payment schedules and not disbursements. Harmony is the system that records all payment history that is integrated with Mobius, the County's ERP system that processes payments. This internal audit focused on payment amounts, payment recipients, and payment appropriateness based on the child's age and placement status. Of our twenty-five (25) samples, nine (9) contained one (1) or more exceptions related to fund documentation:</p> <ul style="list-style-type: none">• Seven (7) samples, or 28%, did not have a completed foster care worksheet on file, which would have identified the funding source to be used relative to the child's current placement. An additional eight (8) samples had a foster care worksheet on file, but it was incomplete or outdated. Changes in placements, VEMAT scores, and Fostering Futures participation, for example, require updated foster care worksheets.• Two (2) samples, or 8%, contained information in OASIS that did not align with data presented in Harmony (i.e., discrepancies in payment type or amount). An additional one (1) sample did not contain evidence of payment history in Harmony, despite OASIS containing payee notes. Therefore, we could not evaluate whether payment types and amounts in OASIS are accurately reflected and disbursed. <p>It is important to note that each of the above exceptions is related to payment documentation. We did not observe any instances wherein payments were issued to the incorrect recipient.</p> <p>Additionally, we found one (1) of the twenty-five (25) samples contained evidence of a duplicate payment made at an outdated rate, resulting in a potential overpayment of \$1,344.</p> <p>Each foster child receiving funding, regardless of the source (i.e., CSA, Title IV-E), should have complete and accurate documentation to support all payments, both one-time disbursements and recurring outlays. In the absence of such documentation, the County may unintentionally pay erroneous amounts, or disburse payments to incorrect recipients, leading to legal, reputational, and financial repercussions.</p>

OBSERVATIONS MATRIX (CONTINUED)

Observation	5. Collaboration Between FSS and CSA (funding source) (Continued)
<p>Recommendation</p>	<p>The following is recommended:</p> <ul style="list-style-type: none"> • Develop clear procedures for maintaining financial documentation (refer to Observation 2). These documents should outline the responsibilities of all staff involved and should provide clear guidelines as to when and how foster care worksheets are completed. • As part of the recommendation above, the County should also define the procedure for documenting and approving CSA-related foster care maintenance payments. Currently, there is limited oversight of the approval workflow, which could potentially result in over/underpayments. • Consider requiring a FAPT meeting to approve all maintenance changes. Currently, FAPT meetings are not required to approve all CSA payment changes. Local social services agencies have the authority to implement such a requirement. • FSS caseworkers should be required to obtain supervisory approval when updates are made to OASIS finance and placement data. As part of their review, supervisors should sign off on the related foster care worksheet and should confirm that amounts, funding sources, payee details, and the start/end dates of recurring payments are appropriate. • Periodically, FSS and CSA personnel should consider reconciling OASIS and Harmony data. • Consider performing a review of the PWC DSS payment process as it relates to Mobius and supporting systems (i.e., OASIS, Harmony, etc.).
<p>Management Action Plan</p>	<p>Response: A procedure will be developed for ensuring a worksheet is completed for initial placement and placement changes for CSA-related foster care maintenance payments that are exempt from the FAPT process. A purchase order will be created based on each worksheet and sent to the supervisor for signature to ensure the amount, payee and start/end dates are correct. Additionally, supervisors will review the monthly foster care maintenance checklist to ensure that the upcoming ongoing payment amount and payee are correct for each child for the month.</p> <p>Responsible Party: Assistant Director for CSA; Assistant Director for FSS; Program Managers; CSA Administrative Specialist</p> <p>Completion Date: November 2024</p>

OBSERVATIONS MATRIX (CONTINUED)

Observation	6. FAPT Meeting Composition
<p style="text-align: center;">Low</p>	<p>In addition to the work performed by FSS, foster care cases are supported through the Family Assessment and Planning Team (“FAPT”) and Community Policy and Management Team (“CPMT”). The FAPT is tasked with creating a family service plan to support the development of the child and facilitate family participation in all aspects of the child’s care, when appropriate. The FAPT also determines the complement of services required to meet a child’s unique needs and is integral in approving financial assistance from the State. The CPMT’s primary objective is to develop interagency policies related to services for eligible children and families. Code of Virginia Chapter 52 stipulates membership requirements for both groups in an effort to confirm that each group meets their required objectives. As part of our procedures, we selected subsamples of FAPT and CPMT meeting documentation and assessed whether the required participants were in attendance. We noted the following:</p> <ul style="list-style-type: none"> • FAPT: Of the five (5) subsampled meetings, all five (5), or 100%, were missing parent representation. • FAPT: One (1) of the subsampled meetings included only three (3) representatives. The FAPT policy manual states that at least four (4) members must be present for quorum. <p>Without the attendance of all required individuals, FAPT’s ability to meet its’ objectives may be diminished, resulting in teams operating outside of compliance with the Code of Virginia stipulations.</p>
<p>Recommendation</p>	<p>The following is recommended:</p> <ul style="list-style-type: none"> • PWC DSS should confirm that each required representative position is filled. This may include a review of quorum bylaws and confirming that any FAPT decisions occur only when quorum is achieved.
<p>Management Action Plan</p>	<p>Response: The local CSA policy will be reviewed regarding the quorum requirements. Efforts will be made to recruit parent representatives for FAPT. FSS staff will be working with PWC Communications office to get recruit a parent representative from the community, this process has effective September 2024.</p> <p>Responsible Party: CPMT; Assistant Director for CSA</p> <p>Completion Date: September 2025</p>

PROCESS IMPROVEMENT OPPORTUNITY

1. Automated Tools and Key Performance Indicators

Caseworkers and their supervisors are tasked with manually entering data into OASIS, the system of record for federal and state reporting. During a nightly batch, data is integrated into SafeMeasures, a system utilized by PWC DSS to review key performance indicators (“KPIs”) and dashboards offering a comprehensive overview of all foster care cases. SafeMeasures also includes a “tickler” functionality, which reminds caseworkers of upcoming due dates and required actions. However, we noted the following related to the use of SafeMeasures and KPIs:

- As stated in **Observation 1**, the data within OASIS was found to be inaccurate and non-comprehensive, which renders management tools in SafeMeasures ineffectual.
- Caseworkers do not consistently use the “tickler” functionality in SafeMeasures for reminders and automatic notifications, and instead may rely on manual, self-developed tools that have not been reviewed by leadership.
- FSS does not consistently utilize the dashboards and reports in SafeMeasures and has not formally established KPIs that would align with the foster care objectives and drive meaningful operational insight.

KPIs are quantifiable measures that can demonstrate the effectiveness of the foster care process and alignment with the County’s strategic goals and objectives. Continuously monitoring the inputs (i.e., OASIS data) of the KPIs is important to develop reliable outputs (i.e., reports, status dashboards, oversight tools). The County may not be fully leveraging the tools available to strengthen oversight, develop meaningful KPIs, and make informed decisions.

We recommend:

- Establish measurable KPIs and custom reports to be used in the supervisory review process. KPIs should correlate to PWC DSS divisional and employee goals.
- Encourage caseworkers to utilize the “tickler” functionality within SafeMeasures and leverage any automated case management tools available. Review all required tasks and compare them to the list of SafeMeasures automation opportunities to identify any reminders that must be managed outside of the system.
- Establish a recurring review of KPIs to evaluate opportunities for improvement and areas of strength.



RSM US LLP
1861 International Drive
Suite 400
McLean, VA 22102
321.751.6200

www.rsmus.com

RSM US LLP is a limited liability partnership and the U.S. member firm of RSM International, a global network of independent audit, tax and consulting firms. The member firms of RSM International collaborate to provide services to global clients, but are separate and distinct legal entities that cannot obligate each other. Each member firm is responsible only for its own acts and omissions, and not those of any other party.

For more information, visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

© 2024 RSM US LLP. All Rights Reserved.

