

***CHILDREN'S SERVICES ACT  
PROGRAM AUDIT***

***Southampton County***

***Audit Report No. 19-2024  
April 18, 2024***



**Office of Children's Services**  
Empowering communities to serve youth

# TABLE OF CONTENTS

*Executive Summary*

*Introduction* ..... 1

*Background* ..... 2

*Observations and Recommendations* ..... 3

*Conclusion and Client Comment* ..... 3

*Report Distribution* ..... 4

## EXECUTIVE SUMMARY

The Office of Children's Services (OCS) has completed an audit of the Southampton County CSA Program. The Southampton County CSA Program provided services and funding to 24 eligible youth and families in fiscal year (FY) 2023. The audit included reviewing and evaluating management oversight, operational, and fiscal practices. Based on the review and examination of the Southampton County CSA Program and supporting documentation provided, internal controls governing management oversight, operational and fiscal practices were determined as adequate and functioning as intended. No significant, reportable non-compliance issues were observed. As reported in statewide Children's Services Act (CSA) performance measures FY 2023, notable achievements for the Southampton County CSA Program were:

- Ninety-six percent (96%) of youth and families serviced received only community-based services, exceeding the statewide average by nine percent (9%).
- Youth starting services between FY19 and FY23 improved their initial Child Adolescent Needs and Strengths (CANS) assessment scores by 54% in the school domain and 63% in the behavioral/emotional needs domain. The improvement was 10% higher than the state average in both categories.

The Office of Children's Services appreciates the cooperation and assistance provided on behalf of the CPMT and other CSA staff. We also acknowledge the excellent assistance and cooperation provided by Stacey Barham, CSA Coordinator, during our review. Mrs. Barham's efforts enabled the audit staff to resolve any questions/concerns observed during the audit process. While offered the opportunity, the CPMT did not provide formal responses to the reported audit observations for inclusion in this report.



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Stephanie S. Bacote, CIGA  
Program Audit Manager



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Annette E. Larkin, MBA  
Program Auditor

## INTRODUCTION

The Office of Children's Services has completed a financial/compliance audit of the Southampton County 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 to provide a reasonable basis for audit observations, recommendations, and conclusions. The audit was completed on April 18, 2024, and covered the period from March 1, 2023 through February 29, 2024.

The objectives of the audit were:

- To determine whether adequate internal controls have been established and implemented over CSA expenditures.
- To determine the adequacy of training and technical assistance by assessing local government CSA staff knowledge and proficiency in implementing local CSA programs.
- To assess whether operations have maintained high standards for sound fiscal accountability and ensured responsible use of taxpayer funds by evaluating fiscal activities of the local CSA program.
- To assess the level of coordination among local government CSA stakeholders and efforts to improve CSA performance by evaluating the local CSA program's operational and utilization review practices.
- Assess the implementation of quality improvement plans addressing prior audit observations reported by OCS and/or identified in the prior self-assessment evaluation completed by the Southampton County CPMT. The audit report date was August 15, 2019.

The audit scope included all youth and their families who received CSA-funded services during the audit period. Audit procedures included reviews of relevant laws, policies, procedures, and regulations; interviews with various CSA stakeholders; flowcharts of operational and fiscal processes; various tests and examination of records; and other audit procedures deemed necessary to meet the audit objectives.

## BACKGROUND

Established in 1749 from Isle of Wight County, Southampton County is on the southern border of Virginia. The County seat of Courtland. According to the US Census Bureau Quick Facts 2023, the estimated population was 17,097. The median household income from 2018-2022 was \$67,813.

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 a local interagency team, the Community Policy and Management Team (CPMT), that plans and oversees services to youth. Southampton CPMT is supported by a Family Assessment and Planning Team (FAPT). Administrative services are managed through the local CSA office staffed by the CSA Coordinator. Expenditure demographics for fiscal years 2020 to 2023 are depicted below.

Source: CSA Data and Outcomes Dashboard  
(Web link: [Data and Outcomes Dashboard \(CQI\)](#))

### At-A-Glance

	2020	2021	2022	2023
<b>Distinct Child Count</b>	26	20	24	24
<b>Net Expenditures</b>	\$0.7M	\$0.7M	\$0.8M	\$1.0M
<b>Local Net Match</b>	\$0.2M	\$0.2M	\$0.3M	\$0.3M
<b>Average Expenditure</b>	\$28,705	\$34,800	\$33,348	\$42,411
<b>Base Match Rate</b>	0.3230	0.3230	0.3230	0.3230
<b>Effective Match Rate</b>	0.3221	0.3207	0.3210	0.3213

*CQI dashboard data consists of information submitted by individual Virginia localities for youth receiving CSA-funded services in the reporting period. Statewide data was updated through 03/21/24 of the current program year.*

## **OBSERVATIONS AND RECOMMENDATIONS**

None reported.

## **CONCLUSION**

This audit concluded that internal controls governing management oversight, operational, and fiscal practices were adequate and functioning as intended. No significant reportable non-compliance issues were observed. An exit conference was conducted on April 24, 2024 to present the audit results to the Southampton County CPMT. Persons in attendance representing the Southampton County CPMT were as follows:

Vonda Warren-Lily, CPMT Chair, Western Tidewater Community Service Board  
Lynette Lowe, CPMT Fiscal Agent and Local Government Representative  
Stacey Barham, CSA Coordinator

Annette Larkin, Program Auditor, represented the Office of Children's Services. We thank Southampton CPMT and related staff for their cooperation and assistance on this audit.

## **CLIENT COMMENT**

No Comment.

## **REPORT DISTRIBUTION**

Scott Reiner, Executive Director

Office of Children's Services

Brian S. Thrower, Southampton County Administrator

Vonda Warren-Lily, CPMT Chair

Lynette C. Lowe, CPMT Fiscal Agent

Stacey Barham, CSA Coordinator