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**Mississippi Department of Child Protection
Services (A Department of the State of
Mississippi)**

**REPORT ON FEDERAL PROGRAM SELECTED FOR
AUDIT BY THE OFFICE OF THE STATE AUDITOR**

June 30, 2024



	Page
REPORTS ON FEDERAL PROGRAM SELECTED FOR AUDIT BY THE OFFICE OF THE STATE AUDITOR	
Independent Auditor’s Report on Compliance for the Federal Program and Report on Internal Control Over Compliance	1
Independent Auditor’s Report on the Schedule of Expenditures of Federal Awards for the Federal Program Selected for Audit by the Office of the State Auditor	4
Schedule of Expenditures of Federal Awards for the Federal Program Selected for Audit by the Office of the State Auditor	6
Notes to the Schedule of Expenditures of Federal Awards for the Federal Program Selected for Audit by the Office of the State Auditor	7
Schedule of Findings and Questioned Costs.....	8
Corrective Action Plan.....	16



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR A FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

Commissioner
Mississippi Department of Child Protection Services
Jackson, Mississippi

Report on Compliance for Foster Care Title IV-E Program Selected for Audit by the Office of the State Auditor

Opinion on Compliance for Foster Care Title IV-E Program

We have audited Mississippi Department of Child Protection Services' ("MDCPS") compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on its Foster Care Title IV-E Program for the year ended June 30, 2024.

In our opinion, MDCPS complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its Foster Care Title IV-E Program for the year ended June 30, 2024.

Basis for Opinion on Foster Care Title IV-E Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of MDCPS and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for Foster Care Title IV-E Program. Our audit does not provide a legal determination of MDCPS's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Foster Care Title IV-E Program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on MDCPS's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about MDCPS's compliance with the requirements of the federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the MDCPS's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the MDCPS's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the MDCPS's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal

program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-013, 2024-014, 2024-015, 2024-016, and 2024-017 to be significant deficiencies.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

Ridgeland, Mississippi
April 15, 2026



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INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FEDERAL PROGRAM SELECTED FOR AUDIT BY THE OFFICE OF THE STATE AUDITOR

Commissioner
Mississippi Department of Child Protection Services
Jackson, Mississippi

Report on the Audit of the Schedule of Expenditures of Federal Awards for the Federal Program Selected for Audit by the Office of the State Auditor

Opinion

We have audited the schedule of expenditures of federal awards for the Foster Care Title IV-E Program of MDCPS selected for audit by the Office of the State Auditor for the year ended June 30, 2024, and the related notes (the schedule).

In our opinion, the accompanying schedule of expenditures of federal awards presents fairly, in all material respects, the expenditures of federal awards for the Foster Care Title IV-E Program of MDCPS for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of MDCPS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the schedule in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, whether due to fraud, or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of MDCPS's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

Ridgeland, Mississippi
April 15, 2026

**Mississippi Department of Child Protection Services
(A Department of the State of Mississippi)
Schedule of Expenditures of Federal Awards For Federal
Program Selected for Audit by the Office of the State Auditor
For the Year Ended June 30, 2024**

Year ended June 30, 2024

Federal Grantor/Program or Cluster Title	Federal ALN Number	Amount Passed to Subrecipients	Federal Expenditures
<i>U.S. Department of Health and Human Services</i>			
Direct Program			
<i>Foster Care Title IV-E Cluster</i>			
Foster Care Title IV-E	93.658	\$ -	\$ 20,614,715
Total Expenditures of Federal Awards Selected for Audit			\$ 20,614,715

Mississippi Department of Child Protection Services
(A Department of the State of Mississippi)
Notes to the Schedule of Expenditures of Federal Awards
Selected for Audit

Note 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards selected for audit by the Office of the State Auditor (the "Schedule") includes the federal award activity for the federal program reported in the Schedule. The Schedule does not represent all of the federal expenditures of Mississippi Department of Child Protection Services.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Schedule is presented on the accrual basis of accounting.

Note 3: SUBRECIPIENTS

MDCPS did not provide any federal award funds from the Program to subrecipients.

Note 4: COMMODITIES RECEIVED

MDCPS did not receive non-cash assistance from the Program in the form of commodities.

Note 5: FEDERAL ASSISTANCE LISTING NUMBER

Federal Assistance Listing or other identifying numbers listed on the Schedule were obtained from the respective grant/contract agreements.

Note 6: COST ALLOCATION PLAN

MDCPS has an approved cost allocation plan for the year ended June 30, 2024.

Note 7: LOANS AND LOAN GUARANTEES

MDCPS has no federal loans or loan guarantees outstanding for the Program during the year ended June 30, 2024.

**Mississippi Department of Child Protection Services
(A Department of the State of Mississippi)
Schedule of Findings and Questioned Costs**

A. SUMMARY OF AUDITOR'S RESULTS

Federal Awards

- | | | | | | | |
|----------------------------------|--|----------------------------------|---|--------|------------------------|--|
| 1. | Type of auditor's report issued on compliance for major federal programs: | Unmodified | | | | |
| 2. | Internal control over major federal programs: | | | | | |
| | a. Material weakness(es) identified? | None Noted | | | | |
| | b. Significant deficiency(ies) identified? | Yes | | | | |
| 3. | Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | Yes | | | | |
| 4. | Identification of program selected for audit: | | | | | |
| | <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><u>Assistance Listing Number</u></td> <td style="width: 50%;"><u>Name of Federal Program or Cluster</u></td> </tr> <tr> <td style="text-align: center;">93.658</td> <td style="text-align: center;">Foster Care Title IV-E</td> </tr> </table> | <u>Assistance Listing Number</u> | <u>Name of Federal Program or Cluster</u> | 93.658 | Foster Care Title IV-E | |
| <u>Assistance Listing Number</u> | <u>Name of Federal Program or Cluster</u> | | | | | |
| 93.658 | Foster Care Title IV-E | | | | | |
| 5. | Dollar threshold used to distinguish between type A and B programs: | N/A | | | | |
| 6. | Auditee qualified as a low-risk auditee for federal purposes? | N/A | | | | |

**Mississippi Department of Child Protection Services
(A Department of the State of Mississippi)
Schedule of Findings and Questioned Costs**

B. FEDERAL AWARD AUDIT FINDINGS

Finding 2024 – 013: **Terminated User Access Not Removed Timely**
Significant Deficiency in Internal Control Over Financial Reporting
ALN and Title: ALN 93.658 – Title IV-E Foster Care
Federal Agency: U.S. Department of Health and Human Services
Award Year(s): ALN 93.658 – 2023-2024
Federal Award Identification: ALN 93.658 – 2403MSFOST

Criteria: Per 45 CFR 75.303(a), non-Federal entities expending HHS awards must establish and maintain effective internal controls over compliance with Federal states, regulations, and the terms and conditions of the Federal award. Management must maintain effective user access controls over financial reporting systems. This includes promptly removing or disabling access for terminated users and periodically reviewing user access to confirm it aligns with current employment status and job responsibilities.

Condition: Testing of IT general controls identified instances where terminated employees' user accounts or financial application access remained active beyond the termination date. MDCPS did not disable terminated user access or remove related application rights in a timely manner.

Cause: MDCPS has policies and procedures in place, but they were not executed consistently. Management did not have an effective process to ensure timely communication of terminations to IT, timely removal of access across all in scope systems, and periodic monitoring to detect and remediate terminated or inactive accounts.

Effect of Condition: Untimely removal of terminated user access increases the risk of unauthorized access to financial applications and financial data. This increases the risk of unauthorized transactions or changes that could result in inaccurate financial reporting and increases the risk of noncompliance with management's access control policies.

Questioned Costs: None.

Perspective: During our review of general IT controls, the auditor received a list of terminated employees. Of the 11 employees presented, 6 maintained access to MACWIS after termination. Further, during the performance of a process walkthrough, it was noted that the former chief financial officer was still active in CapPlus and SPHARS.

Identification as a Repeat Finding: Not applicable.

Recommendations: Management should implement and enforce a formal user deprovisioning process for all financial reporting applications. At a minimum, management should:

1. Require HR to notify IT immediately upon employee termination, including effective date and systems impacted.
1. Disable network and application access within a defined timeframe, such as same day or within 24 hours of termination.
2. Use a standardized termination checklist that documents removal of access for each system and requires supervisory approval.
3. Perform and document periodic user access reviews, at least quarterly, to identify and promptly remove terminated or inactive accounts.
4. Retain evidence of deprovisioning and access reviews to support monitoring and auditability.

**Mississippi Department of Child Protection Services
(A Department of the State of Mississippi)
Schedule of Findings and Questioned Costs**

B. FEDERAL AWARD AUDIT FINDINGS (Continued)

Views of Responsible Officials and Planned Corrective Action: Management concurs with the auditor's finding and recommendation. See corrective action plan.

**Mississippi Department of Child Protection Services
(A Department of the State of Mississippi)
Schedule of Findings and Questioned Costs**

B. FEDERAL AWARD AUDIT FINDINGS (Continued)

Finding 2024 – 014:	Allowable Costs / Cost Principle
	Significant Deficiency in Internal Control Over Compliance
ALN and Title:	ALN 93.658 – Title IV-E Foster Care
Federal Agency:	U.S. Department of Health and Human Services
Award Year(s):	ALN 93.658 – 2023-2024
Federal Award Identification:	ALN 93.658 – 2403MSFOST

Criteria: Per 45 CFR 1355.57(d), a title IV-E agency must allocate project costs in accordance with applicable HHS regulations and other guidance. Per 45 CFR 75.303(a), non-Federal entities expending HHS awards must establish and maintain effective internal controls over compliance with Federal states, regulations, and the terms and conditions of the Federal award.

Condition: Our audit procedures over administrative services disclosed that MDCPS lacked proper controls over employee training costs expended through a specific vendor.

Cause: MDCPS has policies and procedures requiring its grant management team to review detailed documentation provided by vendors to properly support payments. It was determined that four sample items tested did not appear to provide sufficient support for approval of grant cost allocation before payment approval. Upon further audit testing and additional information requests, appropriate supporting information was subsequently provided by the vendor.

Effect of Condition: Unallowed costs could be charged to a federal program due to inadequately documented vendor payments.

Questioned Costs: None.

Perspective: Below are the exceptions noted in our testing of administrative services for appropriate review over cost allocation. The samples were not statistically valid.

One hundred percent of the costs charged for employee training using a specific vendor (four transactions) were tested, and four out of four transactions lacked appropriate review.

Identification as a Repeat Finding: Not applicable.

Recommendations: We recommend MDCPS enforces its policy requiring approval of the grant management team’s review of appropriate detailed documentation provided by vendor payments.

Views of Responsible Officials and Planned Corrective Action: Management concurs with the auditor’s finding and recommendation. See corrective action plan.

**Mississippi Department of Child Protection Services
(A Department of the State of Mississippi)
Schedule of Findings and Questioned Costs**

B. FEDERAL AWARD AUDIT FINDINGS (Continued)

Finding 2024 – 015:	Allowable Costs / Cost Principle Significant Deficiency in Internal Control Over Compliance
ALN and Title:	ALN 93.658 – Title IV-E Foster Care
Federal Agency:	U.S. Department of Health and Human Services
Award Year(s):	ALN 93.658 – 2023-2024
Federal Award Identification:	ALN 93.658 – 2403MSFOST

Criteria: Per 45 CFR 1355.57(d), a title IV-E agency must allocate project costs in accordance with applicable HHS regulations and other guidance. Per 45 CFR 75.303(a), non-Federal entities expending HHS awards must establish and maintain effective internal controls over compliance with Federal states, regulations, and the terms and conditions of the Federal award.

Condition: Our audit procedures over administrative services disclosed that MDCPS lacked proper policies and procedures over data editing or modification of the cost allocation system.

Cause: Access controls were not designed or maintained to limit the ability of users to edit or modify data supporting cost allocation.

Effect of Condition: Unmonitored access increases the risk that transactions, master data, or report inputs could be improperly created or modified. This increases the risk of unreliable cost allocation reports. Unallowed costs could be charged to a federal program due to the expenditure amount being incorrectly allocated and recorded.

Questioned Costs: None.

Perspective: Per discussion with management, it was determined that no formal policies and procedures were established for data editing or modifications.

Identification as a Repeat Finding: Not applicable.

Recommendations: We recommend MDCPS develops and formalize policies and procedures to mitigate the risk of override of control regarding the cost allocation system.

Views Of Responsible Officials and Planned Corrective Action: Management concurs with the auditor's finding and recommendation. See corrective action plan.

**Mississippi Department of Child Protection Services
(A Department of the State of Mississippi)
Schedule of Findings and Questioned Costs**

B. FEDERAL AWARD AUDIT FINDINGS (Continued)

Finding 2024 – 016:	Eligibility
	Significant Deficiency in Internal Control Over Compliance
ALN and Title:	ALN 93.658 – Title IV-E Foster Care
Federal Agency:	U.S. Department of Health and Human Services
Award Year(s):	ALN 93.658 – 2023-2024
Federal Award Identification:	ALN 93.658 – 2403MSFOST

Criteria: Per 45 CFR 75.1356.21, .22 and .30, a title IV-E agency must determine eligibility of foster homes and foster children prior to providing foster care maintenance payments. Per 45 CFR 75.303(a), non-Federal entities expending HHS awards must establish and maintain effective internal controls over compliance with Federal states, regulations, and the terms and conditions of the Federal award. MDCPS policies and procedures require a two-level approval for child eligibility determinations. A Social Worker completes an eligibility packet for each child and signs off before submitting the eligibility packet to the Eligibility department. An Eligibility Worker reviews and approves the eligibility packets prior to submitting the packet for the Eligibility Supervisor’s review. The Eligibility Supervisor makes the necessary adjustments prior to final approval.

Condition: Our audit procedures over eligibility packets disclosed a lack of approval from the Social Worker and second-level approval from the Eligibility Supervisor.

Cause: The policies and procedures for child eligibility determinations were not appropriately followed.

Effect of Condition: Unallowed costs could be charged to a federal program because of the undocumented review and approval of eligible children.

Questioned Costs: None.

Perspective: Below are the exceptions noted in our testing of eligibility for proper approval of eligibility packets. The sample was not statistically valid.

- Eleven of forty sample items did not have proper Social Worker sign off.
- Twenty-eight of forty sample items had only one level of approval documented.

All eligibility determinations included at least one level of approval, but MCDPS's policies were not implemented consistently.

Identification as a Repeat Finding: Not applicable.

Recommendations: We recommend MDCPS enforces its policy requiring approval of eligibility packets to ensure all eligibility packets are complete and accurate.

Views of Responsible Officials and Planned Corrective Action: Management concurs with the auditor’s finding and recommendation. See corrective action plan.

**Mississippi Department of Child Protection Services
(A Department of the State of Mississippi)
Schedule of Findings and Questioned Costs**

C. PRIOR YEAR FEDERAL AUDIT FINDINGS

Not selected for audit during the prior audit year of the State of Mississippi Annual Financial Report.

**Mississippi Department of Child Protection Services
(A Department of the State of Mississippi)
Corrective Action Plan**



The State of Mississippi
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**Finding 2024 – 013: Terminated User Access Not Removed Timely
Significant Deficiency in Internal Control Over Financial Reporting**

Criteria: Per 45 CFR 75.303(a), non-Federal entities expending HHS awards must establish and maintain effective internal controls over compliance with Federal states, regulations, and the terms and conditions of the Federal award. Management must maintain effective user access controls over financial reporting systems. This includes promptly removing or disabling access for terminated users and periodically reviewing user access to confirm it aligns with current employment status and job responsibilities.

Condition: Testing of IT general controls identified instances where terminated employees' user accounts or financial application access remained active beyond the termination date. MDCPS did not disable terminated user access or remove related application rights in a timely manner.

Perspective: During our review of general IT controls, the auditor received a list of terminated employees. Of the 11 employees presented, 6 maintained access to MACWIS after termination. Further, during the performance of a process walkthrough, it was noted that the former chief financial officer was still active in CapPlus and SPHARS.

Personnel Responsible for Corrective Action:

Name: Shannon Rushton (Employee Separation SOP)
Title: Deputy Commissioner of Human Capital
Email: Shannon.Rushton@mdcps.ms.gov
Phone Number: 601-359-2696

Name: Christopher Ray (CapPlus User Termination)
Title: Deputy Director to the CFO
Email: Christopher.Ray@mdcps.ms.gov
Phone Number: 601-359-4043

Corrective Action Plan:

MDCPS has reinforced the Employee Separation Standard Operating Procedure (2.19.2.2) to ensure all system access is removed promptly upon employee separation. Human Resources will notify system administrators immediately upon employee termination,

**Mississippi Department of Child Protection Services
(A Department of the State of Mississippi)
Corrective Action Plan**



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and system administrators will disable all associated application access no later than the employee's final day of employment. Human Resources will conduct periodic user access reviews to ensure procedures are properly implemented.

The Finance Division will ensure the Cap Plus software's access and permissions are monitored and maintained by the agency with assistance from Interactive Voice Application (IVA).

Upon a Cap Plus user's termination, they will be removed from the Cap Plus software upon their last day of employment or the removal of their duties by the agency. These permissions do not require IT or Human Resource control as Cap Plus is independent of all accounting, payroll, and HR software.

Anticipated Completion Date:

Employee Separation SOP effective as of July 22, 2025.

CapPlus user's termination procedures effective as of March 31, 2026.

**Mississippi Department of Child Protection Services
(A Department of the State of Mississippi)
Corrective Action Plan**



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**Finding 2024 – 014: Allowable Costs / Cost Principle
Significant Deficiency in Internal Control Over Compliance**

Criteria: Per 45 CFR 1355.57(d), a title IV-E agency must allocate project costs in accordance with applicable HHS regulations and other guidance. Per 45 CFR 75.303(a), non-Federal entities expending HHS awards must establish and maintain effective internal controls over compliance with Federal states, regulations, and the terms and conditions of the Federal award.

Condition: Our audit procedures over administrative services disclosed that MDCPS lacked proper controls over employee training costs expended through a specific vendor.

Perspective: Below are the exceptions noted in our testing of administrative services for appropriate review over cost allocation. The samples were not statistically valid.

One hundred percent of the costs charged for employee training using a specific vendor (four transactions) were tested, and four out of four transactions lacked appropriate review.

Personnel Responsible for Corrective Action:

Name: Christopher Ray
Title: Deputy to the Chief Financial Officer
Email: christoher.Ray@mdcps.ms.gov
Phone Number: 601-359-4043

Corrective Action Plan:

MDCPS will enforce our policy requiring approval of the grant management's team's review of appropriate detailed documentation provided by vendor payments.

Anticipated Completion Date:

Completed as of March 31, 2026.

**Mississippi Department of Child Protection Services
(A Department of the State of Mississippi)
Corrective Action Plan**



The State of Mississippi
Tate Reeves, Governor
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**Finding 2024 – 015: Allowable Costs / Cost Principle
Significant Deficiency in Internal Control Over Compliance**

Criteria: Per 45 CFR 1355.57(d), a title IV-E agency must allocate project costs in accordance with applicable HHS regulations and other guidance. Per 45 CFR 75.303(a), non-Federal entities expending HHS awards must establish and maintain effective internal controls over compliance with Federal states, regulations, and the terms and conditions of the Federal award.

Condition: Our audit procedures over administrative services disclosed that MDCPS lacked proper policies and procedures over data editing or modification of the cost allocation system.

Perspective: Per discussion with management, it was determined that no formal policies and procedures were established for data editing or modifications.

Personnel Responsible for Corrective Action:

Name: Christopher Ray
Title: Deputy Director to the CFO
Email: Christopher.Ray@mdcps.ms.gov
Phone Number: 601-359-4043

Corrective Action Plan:

MDCPS is strengthening segregation of duties within the Cap Plus system by limiting administrative privileges and ensuring supervisory approval is documented for all cost allocation changes.

Anticipated Completion Date:

Permissions were corrected and completed as of March 31, 2026. Documented process and policy anticipated completed May 30, 2026.

**Mississippi Department of Child Protection Services
(A Department of the State of Mississippi)
Corrective Action Plan**



The State of Mississippi
Tate Reeves, Governor
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**Finding 2024 – 016: Eligibility
Significant Deficiency In Internal Control Over Compliance**

Criteria: Per 45 CFR 75.1356.21, .22 and .30, a title IV-E agency must determine eligibility of foster homes and foster children prior to providing foster care maintenance payments. Per 45 CFR 75.303(a), non-Federal entities expending HHS awards must establish and maintain effective internal controls over compliance with Federal states, regulations, and the terms and conditions of the Federal award. MDCPS policies and procedures require a two-level approval for child eligibility determinations. A Social Worker completes an eligibility packet for each child and signs off before submitting the eligibility packet to the Eligibility department. An Eligibility Worker reviews and approves the eligibility packets prior to submitting the packet for the Eligibility Supervisor’s review. The Eligibility Supervisor makes the necessary adjustments prior to final approval.

Condition: Our audit procedures over eligibility packets disclosed a lack of approval from the Social Worker and second-level approval from the Eligibility Supervisor.

Perspective: Below are the exceptions noted in our testing of eligibility for proper approval of eligibility packets. The sample was not statistically valid.

- Eleven of forty sample items did not have proper Social Worker sign off.
- Twenty-eight of forty sample had only one level of approval documented.

All eligibility determinations included at least one level of approval, but MDCPS’s policies were not implemented consistently.

Personnel Responsible for Corrective Action:

Name: Kristi Plotner
Title: Deputy Commissioner of Care Management
Email: Kristi.Plotner@mdcps.ms.gov
Phone Number: 769-352-5532

Corrective Action Plan:

MDCPS will enforce our policy requiring approval of eligibility packets to ensure all eligibility packets are complete and accurate.

**Mississippi Department of Child Protection Services
(A Department of the State of Mississippi)
Corrective Action Plan**



**The State of Mississippi
Tate Reeves, Governor
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The Agency is also evaluating its existing policy to strengthen internal controls while improving operational efficiency.

As part of this effort, we are reviewing eligibility determination procedures to determine whether to move to a single level of approval model. The objective is to ensure that eligibility determinations remain accurate, well-documented, and compliant with federal requirements, while aligning internal processes with best practices in risk-based control design.

Anticipated Completion Date:

Policy enforcement completed as of March 31, 2026

Agency review of eligibility determination procedures to be completed as of July 1, 2027. Agency will continue to follow current policy in effect.

**Mississippi Department of Child Protection Services
(A Department of the State of Mississippi)
Corrective Action Plan**



**The State of Mississippi
Tate Reeves, Governor
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**Finding 2024 – 017: Special Tests and Provisions
Significant Deficiency In Internal Control Over Compliance**

Criteria: Per 45 CFR 1356.21(m)(1), in meeting the requirements of section 471(a)(11) of the Act, the title IV-E agency must review at reasonable, specific, time-limited periods, to be established by the agency, the amount of the payments made for foster care maintenance to assure their continued appropriateness, and that the amount made to a licensed or approved relative or kinship foster family home is the same as the amount that would have been made if the child was placed in a licensed or approved non-relative foster family home. Based on the Olicia Y. Lawsuit's Mississippi Settlement Agreement and Reform Plan, MDCPS is required to review and publish updated foster board payment rates every two years. Per 45 CFR 75.303(a), non-Federal entities expending HHS awards must establish and maintain effective internal controls over compliance with Federal states, regulations, and the terms and conditions of the Federal award.

Condition: Our audit procedures over foster care board payments disclosed that the approved payment board rates were unattainable. The rates had not been updated from the rate approved in 2019 and no documentation could be provided for the required biannual review. Further, the rate applied for children aged 0–8 were not the most recent approved rates resulting in underpayments to foster families.

Perspective: Below are the exceptions noted in our testing of foster care board payments for proper allocation of the rates and their approval. The samples were not statistically valid.

- One of ten rate categories did not have the proper rate applied based on provided board rates resulting in twenty-six of forty sample payment items being underpaid.
- MDCPS did not maintain adequate documentation for the required rate review.

Personnel Responsible for Corrective Action:

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Corrective Action Plan:

Prior to the Single Audit, MDCPS implemented the Foster Board Payment Review Standard Operating Procedure (2.15.9.1) to ensure payment rates are verified and approved prior to issuance. Annual reviews of board payment rates will be conducted to ensure alignment with approved rates.

Anticipated Completion Date:
Completed as of March 19, 2026.