WINTAC – INTERNAL CONTROL
Community of Practice (CoP)

Summit on Performance Management Excellence
Portland, Maine 2019
OBJECTIVES

• Review Background – Summit Group & CoP Development
• Review CoP Charter, Members & Goals
• Discuss CoP Internal Control Topics – Examples of Tools/Resources
• Discuss Accomplishments & Highlights of the CoP
  • Idaho Division of Vocational Rehabilitation – Share VR Perspective
• Next steps – Where do we go from here?
WHERE DID WE BEGIN?

- Summit on Performance Management Excellence 2018
  - Roundtable Discussion on Internal Controls
  - VR agencies identified the need for:
    - Community of Practice
    - Tools and Resources for VR agencies
    - Technical Assistance support
WINTAC DEVELOPED COP
WINTAC INTENSIVE TA STATES

WINTAC invited states with Intensive TA Agreements with goals of developing and/or amending internal control processes within their agency. WINTAC also agreed:

• To provide individualized support outside of the workgroups
• To share resources and best practices
• To communicate with RSA, when possible, to ensure understanding of expectations and direction
• To provide support as other issues arise as agencies deep dive into their internal controls – (e.g., policy development, training, staff guides, etc.)
STATE VR AGENCIES – COP MEMBERS

1. **Alaska** Division of Vocational Rehabilitation
2. **Arizona** Rehabilitation Services Administration
3. **Arkansas** Division of Services for the Blind
4. **Delaware** Division for the Visually Impaired
5. **Washington D.C.** Rehabilitation Services Administration
6. **Georgia** Vocational Rehabilitation Agency
7. **Hawaii** Division of Vocational Rehabilitation
8. **Idaho** Division of Vocational Rehabilitation
9. **Iowa** Department for the Blind
10. **Michigan** Bureau of Services for Blind Persons
11. **Michigan** Rehabilitation Services
12. **Minnesota** State Services for the Blind
13. **Mississippi** Department of Rehabilitation Services
14. **Montana** Vocational Rehabilitation and Blind Services
15. **North Carolina** Division of Vocational Rehabilitation Services

Combined Agencies: 7
Blind Agencies: 5
General Agencies: 3
INTERNAL CONTROL COP TOPICS
COP SCHEDULE/TOPICS

- March (Orientation)
  - April (Month 1)
    - Framework for Written Internal Control Documents
  - May (Month 2)
    - Risk Assessments and Monitoring/Audit Issues
  - June (Month 3)
    - Case Review Instruments and Quality Assurance Activities
- July (mid-term break)
- August (Month 4)
  - Data Validation and Integrity
- September (Month 5)
  - Case Management System Controls
- October (Month 6)
  - Other: Additional Monitoring and Audit information & topics requested by workgroup included in wrap-up
LEVEL OF INTERNAL CONTROL UNDERSTANDING

- I understand internal controls, but am unsure of my agency’s role or expectations. (Need clarity and support)
- I somewhat understand the concept of internal controls. (Still developing understanding)
- I dream about internal controls. (Expert!)
CURRENT CHALLENGES

• Writing them down
• Identifying gaps and assessing risk
• Agency vision on the direction and impact of internal controls
• We know we are doing things, but how to we balance document internal controls without going overboard
• Case management system issues
• Organizing and management of internal controls
• Education of internal controls
• Difficulty with addressing all units (e.g., data, fiscal, client)
• Grasping the totality of it all – STARTING!
EXAMPLES OF BURNING QUESTIONS

- Where and how to begin the process of documenting ICs? What is enough and what is overkill?
- How do other states establish and review their controls?
- Is there a process in place to guide agencies in systematically develop internal control?
- What are some examples of good policy for measuring internal controls? Credential attainment? Verifying employment?
- What must RSA have to be satisfied? What is adequate? What is insufficient?
- Clarity on what internal control policies we need- are these incorporated into 'regular' service policies or are they separate?
COMMON STATE GOALS

- Create a risk assessment
- Establish a framework for the agency
- Start writing
- Draft a new case review instrument
- Develop clear guidance on policies (e.g. CA., MSG, data validation)
- Develop a way to reduce/fix/address data discrepancies
- Identify available resources and experts for continued guidance
FIVE COMPONENTS OF AN INTERNAL CONTROL SYSTEM

- **Control Environment** that sets the tone for the organization.
- A **Risk Assessment** process that involves the identification and analysis of relevant risks.
- **Control Activities** that include the policies and procedures that help ensure management directives are carried out and documented.
- **Information and Communication** systems or processes that support the exchange of information.
- **Monitoring** processes used to assess the quality of internal control performance over time.
- [Link to GAO Green Book](#)
GREENBOOK PRINCIPLES

- Control Environment: (1) Demonstrate commitment to ethical values (4) Recruit and retain quality staff
- Risk Assessment: (9) Management should identify, analyze, and respond to significant changes that could impact the ICS
- Control Activities: (12) Implement control activities through policies
- Information and Communication: (14/15) Communicate (internally and externally) the necessary quality information to achieve the entities objectives
- Monitoring: (16) Establish and operate monitoring activities to monitor the internal control system and evaluate the results
I. FRAMEWORK FOR WRITTEN INTERNAL CONTROL DOCUMENTS

• Developing and integrating internal controls
  • There is no standardized set of internal controls as they will differ based on each agency’s structure, processes and State requirements.
  • RSA’s review of internal controls is to determine whether the agency’s internal controls meet the requirements at § 200.303.
  • The State is authorized to adopt any set of internal controls that meets the requirements at § 200.303.

• Idaho Division of Vocational Rehabilitation
  • Process, challenges, questionnaire, handouts, checklists
2. RISK ASSESSMENTS & MONITORING/AUDIT ISSUES

- Critical areas of internal controls that most often result in agency findings
  - RSA monitoring common findings and observations
- Using risk assessments to identify areas of high risk – Examples include:
  - Risk assessment worksheets
  - Fiscal Risk Assessments
  - Sample templates
- Presentations: Fiscal Conference, Uniformed Guidance, NCSAB
- Hawaii Fiscal Monitoring Examples
3. CASE REVIEW INSTRUMENTS & QUALITY ASSURANCE ACTIVITIES

- PEQA – Quality Assurance Workbook (Draft)
- Case Review Instruments
- Case Review Tracking Documents
- CoP members present examples of how they are updating, changing and evaluating their case review processes –
  - Alaska Division of Vocational Rehabilitation
  - Michigan Bureau of Services for Blind Persons
  - Idaho Division of Vocational Rehabilitation
4. DATA VALIDATION & INTEGRITY

What is the purpose of data validation?

- To **verify** that the performance data reported by States to the Departments are valid, accurate, reliable and comparable across programs;
- To **identify** anomalies in the data and resolve issues that may cause inaccurate reporting;
- To **outline** source documentation required for common data elements; and
- To **improve** program performance accountability through the results of data validation efforts.

Examples from Minnesota State Services for the Blind
5. CASE MANAGEMENT SYSTEM CONTROLS

- Case Management System Controls
- Discussion related to controls CoP members are using in their case management systems and examples of written documents
6. OTHER – ADDITIONAL IC NEEDS

- Wrap up of CoP
- Additional information related to Monitoring and Audits
- Other – Requested by CoP Members
- Identify additional topics needed – For example:
  - Pre-employment transition services (Pre-ETS)
  - Quarterly Check-Ins
INTERNAL CONTROL TOOLKIT

• Toolkit on WINTAC website
  • Federal resources e.g., Greenbook, RSA, education
  • Worksheets and checklists to get started
  • Examples of states written documents that include internal controls:
    • MTAG focus questionnaire
    • Policies and procedures
    • Case Management System controls
    • Monitoring tools
    • Other
    • Recommended tools from members of CoP
IDAHO – UNSOLICITED (PRACTICAL) ADVICE TO GETTING STARTED

1. Read the Green Book.
2. Pull in a team…this is bigger than you
   • Translate, disseminate, and delegate to appropriate departments/individuals
   • IC is an organization wide responsibility
3. Document your current practices, consider components/principles of Green Book when updating policy/procedures
   • “Just start writing” – (Sabella, 2012)(Pitt, 2015-2019)
4. Use your information collected from monitoring to inform decisions to continue, modify or discontinue practices,
   • or change what you gather until it produces meaningful and persuasive data
QUESTIONS

Thank you!
CONTACT INFO

RACHEL ANDERSON
• WINTAC SME & CoP Facilitator
  • randerson@ndi-inc.org
  • (435) 764-8487

TERESA PITT
• Idaho Division of Vocational Rehabilitation
  • teresa.pitt@vr.Idaho.gov
  • (208) 287-6466

MATT MARKVE
• Idaho Division of Vocational Rehabilitation
  • matthew.markve@vr.Idaho.gov
  • (208) 287-6481