

Provider CPA Findings - Admin. Fiscal Year 2019

INTERNAL CONTROL WEAKNESS

Cybersecurity Risk

1. Sensitive data is not encrypted on servers, individual computers, and portable devices (e.g., phones, tablets, flash drives, etc.).
2. Penetration testing is not performed periodically to identify, assess, and address cybersecurity risks.

Employee Travel

1. We found one purchase order for a hotel stay that did not have approval on the purchase requisition form.
2. We found one employee's reimbursement had been miscalculated. The total miles reported was 533 miles, while the miles added up to 333 miles.

Management Prepared Financial Statements

1. The organization does not have resources to prepare their own year-end financial statements as required by independence standards established for audit firms. As a result, the organization relies on its auditor to prepare the year-end statements on their behalf.
2. The organization currently does not have the resources to hire additional staff in the finance department. The organization will continually evaluate the finance duties to determine the maximum segregation of duties possible. The Finance Director will seek advice from other sources on this issue, as needed.
3. The organization does not have resources to prepare their own year-end financial statements as required by independence standards established for audit firms. As a result, the organization relies on its auditor to prepare the year-end statements on their behalf.

Manual Journal Entries

1. During our testing of the manual journal entries posted to the Board's general ledger during the fiscal year ended June 30, 2019, we noted that management of the Board was not maintain copies of the entries posted accompanied by the supporting documentation that formed the basis for the journal entry.

Reporting of Prior Year Balances

1. During our review of the Board's financial statements, we noted that management posted material adjustments to the beginning balance of the Board to correct errors in previously issued financial statements.

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MEDICAID BILLING

Adult Day Program

1. For day testing, one consumer was marked present on the day roll book on July 20th for PM, July 31st for PM, and October 18th for AM and PM, but no data was recorded in Therap. A second consumer was marked present on the day roll book on July 20th for PM, October 18th for AM and PM, October 15th, for PM, and January 31st for AM, but no data was recorded in Therap. A third consumer was marked present on the day roll book on July 5th for AM and PM, October 18th for AM and PM, July 10th for PM, and July 20th for PM, but either was marked absent or no data was recorded in Therap. A fourth consumer was marked present on the day roll book on July 20th for PM, July 31st for PM, and October 18th for AM and PM but no data was recorded in Therap. A fifth consumer was marked present on the day roll book on July 20th for PM, July 31st for PM, and October 18th for AM and PM, but no data was recorded in Therap.
2. For day testing, one consumer was marked present on the day roll book on December 31st [2018] for AM unit, while marked absent in Therap.
3. We found two instances of documentation inconsistencies that do not permit us to determine the correct billable status for the consumers. In addition, we noted that the daily time in/time out sheet showed that one consumer arrived late to the morning session. Based on the consumer's arrival time and the hours of operation for the day program, the consumer did not meet the minimum amount of time to bill a unit. According to the Roll Book, the consumer was given credit for the AM unit.
4. We noted in one instance, a consumer was marked present for the AM unit, but did not meet the hourly requirement to be marked present, having arrived at 10:24 A.M. and left at 11:45 AM for lunch per the documentation. According to the Finance Manual, : at no time should a consumer be counted present if he or she receives less than 2 hours of half day service, exclusive of transportation." Additionally, we noted that the Half Day Roll Book indicated that another consumer was marked absent on January 10 for both units and present on January 11 for both units while the documentation indicated that this consumer should have been marked absent on January 11 and present on January 10 for both units.
5. One consumer was marked present on the day roll book on February 20th for AM and PM unit, while Therap had no information on this date. A second consumer was marked present on the day roll book on February 21st for AM unit and May 2nd for PM unit, but Therap had no information for these dates.
6. One consumer was marked present on the day roll book on August 2nd, August 7th, and May 23rd, while Therap had no activity noted. The client had the consumers marked present on an activity worksheet for August 2nd and August 7th. Also, this consumer was marked present on the day roll book on May 31st, while Therap was marked absent. A second consumer was marked present on the day roll book on February 21st, while Therap had no activity noted. A third consumer was marked present on the day roll book on May 9th, 10th, 17th through 20th, 24th, and 28th through 31st, while Therap had no activity noted. A fourth consumer was marked present on the day roll book on May 10th, while Therap was marked absent.

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7. One consumer was marked present on the day roll book on August 16th, for PM, while no data was recorded in Therap. A second consumer was marked present on the day roll book on August 6th for PM and November 21st for PM, while Therap either had no information or was marked absent. A third consumer was marked present on the day roll book on August 9th, 10th, 16th, 17th, 23rd, 24th, 30th, and 31st for AM and PM, while no data was recorded in Therap. Also, this consumer was marked present on the day roll book on May 21st for PM, while no data was recorded in Therap. A fourth consumer was marked absent on the day roll book on May 6th, for AM, while the consumer was marked present in Therap. Also, this consumer was marked present on the day roll book on May 6th and 7th for PM, while Therap either contained no data or was marked absent.
8. One consumer was marked present on the roll book on November 20th for AM and PM, November 27th for PM, February 4th for AM and PM, May 7th for AM and PM, May 9th for AM and PM, and May 20th for AM and PM, while Therap was marked absent or there was no information in Therap. A second consumer was marked present on the roll book on November 30th for PM, while Therap was marked absent or there was no information in Therap. A third consumer was marked present on the roll book on November 1st for PM, November 13th and 14th for AM and PM, February 8th for AM, and May 31st for PM, while Therap was marked absent or no information was in Therap. A fourth consumer was marked present on the roll book on July 2nd for PM, July 5th for PM, July 6th for AM, July 20th for PM, July 24th for AM, November 8th for AM, November 16th for AM, November 21st for AM, February 28th for AM, and May 9th for AM, while Therap was marked absent or there was no information in Therap. A fifth consumer was marked present on the roll book on May 15th for PM, while Therap was marked absent or there was no information in Therap. A sixth consumer was marked present on the roll book on July 10th for PM, while Therap was marked absent or there was no information in Therap.
9. One consumer was marked present on the January 29th for PM unit, while Therap was either marked absent or no data was in Therap. A second consumer was marked present on the July 13th for PM, while Therap had no data. A third consumer was marked present on July 5th for AM, July 12th for AM, and January 2nd for PM, while Therap was marked absent. Also, this consumer was marked absent on January 18th for AM and PM units, while Therap was marked present.
10. One consumer was marked present on the day roll book on July 5th for AM, March 13th for PM, and March 28th for PM, while Therap summary sheet and/or Data Recording Sheets was left blank or marked absent for these dates. A second consumer was marked present in the roll book on July 10th for PM and May 16th for PM, while Therap summary sheet was marked absent. A third consumer was marked present in the roll book on November 27th for AM and May 30th for AM, while Therap summary sheet was left blank. A fourth consumer was marked present in the roll book on May 7th for AM, while Therap summary sheet was left blank. A fifth consumer was marked present in the roll book on July 11th for PM, while Therap summary sheet was left blank.
11. One consumer was marked present in the day roll book on December 3rd and December 17th for PM Units, while no information was in Therap for these dates. The data recording sheets do indicate activity for these dates.
12. We noted one consumer was overbilled by one unit and one consumer was overbilled by two units. They were marked present on the Roll Book but marked absent on the Accountability Log.
13. We found two exceptions on two different consumers. The first was a consumer was marked as present in the DSAL report but was absent according to the activity sheet in the consumer file. The second was an incomplete activity sheet in a consumer file, making it unclear if a consumer was present or not on a particular date.

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14. One consumer was marked absent on the day roll book on July 25th for PM, July 9th for PM, July 11th for PM, July 17th for PM, July 27th for PM, and July 6th for AM, while Therap indicates activity for these dates. Also, this consumer was marked present in the day roll book on July 11th for AM, December 3rd for PM, December 4th for PM, December 5th for PM, March 28th for AM, and March 29th for AM, while Therap shows no activity for these dates. A second consumer was marked absent on the day roll book on July 9th for AM, July 23rd for AM, July 4th for PM, July 9th for PM, July 12th for PM, and December 24th through 26th for PM, while Therap indicates activity for these dates. Also, this consumer was marked present in the day roll book on December 31st for AM, December 28th for PM, and December 31st for PM, while Therap shows no activity for these dates. A third consumer was marked present in the day roll book on July 31st for PM, while Therap shows no activity for this date. A fourth consumer was marked present in the day roll book on July 26th for PM, while Therap shows absent for this date. A fifth consumer was marked present in the day roll book on March 29th for AM, March 29th for PM, and June 26th for AM, while Therap shows absent or no activity for these dates.

Case Management

1. One case not was entered with face-to-face marked as "yes." The underlying case note details for this service did not appear to be consistent with a face-to-face interaction.
2. We noted that one consumer had over sixty days of no contact between case notes.
3. One consumer's service notes had a gap in the service notes from July 1, 2018, to September 18, 2018. We were unable to determine that bi-monthly contact was made with the consumer during this time. A second consumer had a gap in the service notes from January 11, 2019 to April 8, 2019, so we were unable to determine if bi-monthly contact was made.
4. One consumer had a gap in service notes from October 17, 2018, to February 20, 2019, so we were unable to determine that bi-monthly contact was made between these time periods.
5. One consumer's service notes had a gap from July 9, 2018, to September 24, 2018. A second consumer's service notes contained late entries from December 2018 to June 2019.
6. There were 124 days of no contact from July 19, 2017, to November 20, 2017, with one consumer. For a second individual, there were 91 days of no contact from February 28, 2019 to May 30, 2019. For a third individual, there were 111 days of no contact from March 11, 2019, to June 30, 2019. For a fourth individual, there were 82 days of no contact from April 9, 2019, to June 30, 2019. For a fifth individual, there were 144 days of no contact from November 30, 2018, to April 23, 2019, and there were 68 days of no contact from April 23, 2019 to June 30, 2019, with one consumer. For a sixth individual, there were 231 days of no contact from December 11, 2018, to June 30, 2019.
7. One consumer had a gap in the service notes from July 1, 2018, to September 24, 2018, and again from February 25, 2019, to June 30, 2019. We were unable to determine if bi-monthly contact was made.
8. One consumer did not have any service notes from June 27, 2018, to September 17, 2018, so we were unable to verify bi-monthly contact during this period. A second consumer did not have service notes from December 20, 2018, to March 7, 2019, so we were unable to verify bi-monthly contact during this period.

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9. One consumer had a gap in the service notes from December 5, 2018, to February 25, 2019. A second consumer had a gap in the service notes from December 12, 2018, to February 26, 2019. A third consumer had a gap in the service notes from July 1, 2018, to October 16, 2018. A fourth consumer had a gap in the service notes from June 6, 2018, to September 20, 2018.

Early Intervention

1. For Early Intervention testing, one consumer had a service note for Family Training of 60 minutes on January 28th, while no family training summary could be located for this date.
2. For Early Intervention testing, one consumer's service notes indicated 60 minutes of Family Training on April 22nd, however, the Family Training [Summary] did not indicate the time.
3. We noted that one home visit was entered twice into Therap, resulting in one hour of extra billing plus an additional 11 minutes of preparation time. A corrective action for this was completed on June 10.
4. There were three half hours of service that were not billed for on May 22, 2019, June 5, 2019, and June 19, 2019. In addition, there were two hours of service that were not billed for on September 27, 2018, and November 28, 2018, with no case notes to support the billings.
5. A duplicate service note for a family Training session on February 6, 2019 was found.
6. One consumer's Family Training form on April 25th had one hour noted for services, while the service noted show six (6) minutes for this date.
7. One consumer had a family training summary on August 21st for one hour, while there was no service note for this date.
8. One consumer's service notes on May 3, 2019, was submitted on June 26 2019. A second consumer had a duplicate service note on July 3, 2018, which was deleted on June 26, 2019.
9. One consumer had duplicate service notes on May 13, 2019, for 62 minutes and 64 minutes. A second consumer had family training summary on March 29, 2019, for one hour and four minutes, however, no service note was found for this family training.
10. We noted one of the nine consumers we reviewed had one day of service that was billed for twice.
11. Family data sheets were missing for one Early Interventionist; family training visits were not billed for this interventionist.
12. One consumer was over-billed for family training time. The consumer was billed for family training visits in a month that contained five weeks. Over-billing has been addressed in previous agreed-upon procedures audits.
13. Two consumers were missing a signature on one of the family training sheets. One of the consumers already had a data correction sheet to remove the time. Missing a signature was mentioned in last year's report.
14. One of the consumers was over-billed. The consumer received an extra family training session during a month that contained five weeks. The family trainings session had already been removed with a data correction sheet. In addition, one consumer was missing one family training summary sheet for the audit period.

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Personal Care

1. We noted that one consumer was authorized for 98 units per week of Personal Services II. The January Waiver Credit Report showed that the consumer received 58 units during the week of January 6 through January 12. The February Waiver Credit Report showed that the consumer received an additional 42 units of Personal Services II during that same week. This is a total of 100 units during that week, which exceeds the authorized amount of 98 units.
2. One consumer was authorized for 24 units per week of S5130 (Personal Care I). During the week of January 13 through 19, 40 units were billed, and during the week of January 27th through February 2nd, 32 units were billed. The same consumer was authorized for two units per month of T5999 (wipes); on Jan. 1, four units were billed.

Residential

1. For SLP I testing, one consumer's ISR had a total of 13 hours, but the service notes had reported 9 hours for December 2018.
2. For residential testing, one consumer was marked on leave on the residential roll book on April 19th, while the consumer was marked present in Therap. A second consumer was marked present in the residential roll book on April 6th, and April 19th through April 21st, while marked absent in Therap. A third consumer's residential census logs were unable to [be] viewed for three months of testing, so we were unable to verify these dates.
3. We noted that in one instance, one SLP II consumer did not have the accountability log completed at 11:59PM/12:00 AM, so we are unsure whether the consumer was present or absent that night, but was marked present on the Residential Roll Book for that day.
4. We found two instances of documentation inconsistencies that do not permit us to determine the correct billable status for the consumers. In addition, we noticed that one consumer's sleep chart shows they were out of the home on January 11 and 12. The Roll Book shows that the consumer was on leave from January 11 through January 13. Based on this information, it is uncertain whether the consumer was actually on leave on January 13.
5. The requirements related to taking attendance for the SLP II Program seems to be consistent with the other residential programs according to the Finance Manual. In an effort to minimize disruption of consumers' sleep time, attendance in this program is taken between 7 and 8 pm each night. The regulations seem to still require that attendance be taken as of 11:59 pm. We recommend that this variance be clarified with SCDDSN to ensure the Agency is meeting the requirements. According to the Finance Manual, "attendance for every consumer in a Residential Habilitation Facility should be recorded throughout each month. Attendance must be 100% recorded for each facility in order to properly document the costs of residential service. The daily census information entered should always reflect a consumer's location as of 11:59 P.M. each night."
6. One consumer was marked present on the residential roll book on November 3rd, November 4th, November 17th, November 18th, May 7th, and May 20th, while marked absent on the residential accountability logs. A second consumer was marked present on the residential roll book on May 4th and 5th, while marked absent on the residential accountability logs. A third consumer was marked absent on the residential roll book on February 17th, February 23rd, February 24th and May 4th, while activity was recorded on the residential accountability log during these dates. A fourth consumer was marked present on the residential roll book November 2nd, November 6th, November 21st, November 24th, and February 11th, while marked absent on the residential accountability logs.

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7. One consumer was marked present on the residential roll book on February 1st, but the consumer was marked on leave in the census logs.
8. Of the five residential consumers sampled, two consumers' information reflected training objectives completed in a manner inconsistent with the schedules documented in the consumers' plans.
9. The organization began using Therap to document attendance in its residential programs in February 2019 per discussion with DSN Board staff. For the month tested, the Organization was still using paper log books to document whether consumers were present in the home. For one of the homes selected, DSN Board staff could not locate the paper log book for January 2019, thus, we were unable to verify that the documentation for attendance agreed to the Residential Roll Book for that home.
10. The requirements related to taking attendance for the CIRS program seem to be consistent with other residential programs according to the Finance Manual. In an effort to minimize disruption of individuals' sleep time, attendance in this program as taken around 8 pm each night. The regulations seem to still require that attendance be taken as of 11:59 pm.

Supported Employment

1. One consumer's IPSE form did not have the date of referral or initial interview information filled out. We were unable to determine if these were completed timely. Also, this consumer's referral form from Case Management was not in the file, so we were unable to determine when the consumer began Supported Employment services.

MEDICAID BILLING – MONITORSHIP

Early Intervention

1. Fourteen of the files did not contain signatures indicating supervisor review. One of these files was an intake during the months tested. Files did not contain review signatures in last year's report.
2. One file did not contain a signature indicating review.
3. For Early intervention testing, we were unable to view for one consumer a Babynet form for Consent for Evaluation and Assessment.
4. The one Early Intervention consumer sampled did not have a supervisory monitoring form completed for the year. These forms serve as documentation of on-going monitorship for those programs

Case Management

1. For FY 2019, monitorship was completed for three months (January 2019 through March 2019) for the year ended December 31, 2019. No monitorship was performed for the remaining months of 2019. This is a repeat finding from the prior year.
2. Of the eleven Service Coordination consumers sampled, only two consumers had a supervisory monitoring form completed for the year

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Residential

1. Case notes were not maintained during the month selected for testing for one consumer.
2. There were five instances where monitorship was not noted in the consumer's file from July 2018 through December 2018.

PAYROLL

1. One check written for Washington National Insurance Co. was for \$981.56. The amount was based on the payroll taken out of the employees' checks. The invoices from Washington National Insurance Co. showed only \$956.96. Based on the support provided, it appears the money taken out of employees' checks is greater than the invoice.
2. While we were testing employee files, we were unable to view documentation for one employee's authorized deduction for United Way.
3. We found two employees that should have been full time based on their hours. The Board sent letters to the employees in July 2019.
4. We were unable to view the pay rate in one employee's file, so we were unable to determine if the pay rate was correct.
5. We found during our testing that the consumers did not fill out Form W-4 and Form I-9.

PERSONNEL

1. One employee's child abuse and neglect form was found to be missing a former name of the employee. We recommend that the Board resubmits the form with the excluded name on the form.
2. While we were testing employee files, we found an employee who was indicated as a perpetrator on the Child Abuse and Neglect Central Registry. Based on examining the payroll files, the employee's file had documentation to show they were found not guilty of the charges but the agency issuing the documentation indicates they do not change the form.

PROCUREMENT

1. We found one purchase order that was approved seven business days after the purchase.
2. We found one purchase order that was authorized on December 17, 2018, while the transaction occurred on December 11, 2018. Also one invoice could not be located.
3. A sample of twenty-five disbursements was selected. In accordance with DDSN required procedures for testing procurement, in the range of \$10,001 - \$50,000, the written solicitation of written quotes was not made, as required by the procurement policy, in one instance.
4. While we were testing the cash disbursement process, we were unable to view a purchase order for one invoice that we pulled. Also, we were unable to view an invoice from the sample we selected.