

**DEPARTMENT
OF
DEVELOPMENTAL SERVICES
AUDIT
OF
EXCEPTIONAL CHILDREN'S FOUNDATION**

Programs and Services:

Work Activity Program – HW5013, HE0228

Supported Employment Program – Group Services – HW5011

Infant Development Program – H06910, H00706, H33002

Independent Living Program – H18671

Early Start Specialized Therapeutic Services – PX0419

Creative Art Program – PD2200, PW5808

Activity Center – H00664, H16691

Adult Development Center – H66242, H16691

Community Integration Training Program – PH0735

Audit Period: July 1, 2011, through June 30, 2012

Audit Branch

Auditors: Michael Masui, Chief of Vendor Audits
Alimou Diallo, Supervisor
Wilfredo Golez, Lead Auditor
Pardeep Deol, Auditor

EXCEPTIONAL CHILDREN’S FOUNDATION

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EXECUTIVE SUMMARY

The Department of Developmental Services (DDS) has audited Exceptional Children's Foundation (ECF). The audit was performed upon the Work Activity Program, Supported Employment Program – Group Services, Infant Development Program, Independent Living Program, Early Start Specialized Therapeutic Services, Creative Art Program, Activity Center, Adult Development Center, and Community Integration Training Program for the period of July 1, 2011, through June 30, 2012.

The audit disclosed the following issues of non-compliance:

Finding 1: Work Activity Program – Unsupported Billings

The review of ECF's Work Activity Program, Vendor Numbers HW5013 and HE0228, revealed that ECF had unsupported billings for services billed to Eastern Los Angeles Regional Center (ELARC), Frank D. Lanterman Regional Center (FDLRC), Harbor Regional Center (HRC), South Central Los Angeles Regional Center (SCLARC), and Westside Regional Center (WRC). As a result, ECF had a total of \$5,206 of unsupported billings.

Finding 2: Supported Employment Program – Group Services – Unsupported Billings

The review of ECF's Supported Employment Program – Group Services, Vendor Number HW5011, revealed that ECF had unsupported billings to FDLRC, SCLARC, and WRC. As a result, ECF had a total of \$3,991 of unsupported billings.

Finding 3: Infant Development Program – Unsupported Billings and Failure to Bill

The review of ECF's Infant Development Program, Vendor Number H06910, revealed that ECF had both unsupported billings, as well as appropriate support for services that it failed to bill FDLRC, North Los Angeles County Regional Center (NLACRC), and SCLARC. As a result, ECF had a total of \$8,066 of unsupported billings and \$4,408 which it failed to bill.

Finding 4: Independent Living Program - Unsupported Billings and Failure to Bill

The review of ECF's Independent Living Program, Vendor Number H18671, revealed that ECF had both unsupported billings, as well as appropriate support for services that it failed to bill ELARC, FDLRC, SCLARC, and WRC. As a result, ECF had a total of \$3,530 of unsupported billings and a total of \$124 which it failed to bill.

Finding 5: Work Activity Program – Incorrect Billings

The review of ECF's Work Activity Program, Vendor Numbers HW5013 and HE0228, revealed that ECF had incorrect billings for services billed to ELARC, FDLRC, SCLARC, and WRC. As a result, ECF had a total of \$1,620 of incorrect billings.

The total of unsupported and incorrect billings identified in this audit amounts to \$17,881 and is due back to DDS. A detailed discussion of these findings is contained in the Findings and Recommendations section of this audit report.

BACKGROUND

DDS is responsible, under the Lanterman Developmental Disabilities Services Act, for ensuring that persons with developmental disabilities receive the services and supports they need to lead more independent, productive, and normal lives. DDS contracts with 21 private, nonprofit regional centers that provide fixed points of contact in the community for serving eligible individuals with developmental disabilities and their families in California. In order for regional centers to fulfill their objectives, they secure services and supports from qualified service providers and/or contractors. Pursuant to the Welfare and Institutions (W&I) Code, Section 4648.1, DDS has the authority to audit those service providers and/or contractors that provide services and supports to persons with developmental disabilities.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

The audit was conducted to determine whether ECF's Work Activity Program, Supported Employment Program – Group Services, Infant Development Program, Independent Living Program, Early Start Specialized Therapeutic Services, Creative Art Program, Activity Center, Adult Development Center, and Community Integration Training Program, were compliant with the W&I Code, California Code of Regulations (CCR), Title 17, and the regional centers' contracts with ECF for the period of July 1, 2011, through June 30, 2012.

Scope

The audit was conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States. The auditors did not review the financial statements of ECF, nor was this audit intended to express an opinion on the financial statements. The auditors limited the review of ECF's internal controls to gain an understanding of the transaction flow and invoice preparation process as necessary to develop appropriate auditing procedures. The audit scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance that ECF complied with W&I Code and CCR, Title 17. Also, any complaints that DDS' Audit Branch was aware of regarding non-compliance with laws and regulations were reviewed and followed-up during the course of the audit.

The audit scope was determined by reviewing the programs and services provided to seven regional centers that utilized ECF's services during the audit period. Of the seven regional centers, DDS audited services provided to the following six regional centers: ELARC, FDLRC, HRC, SCLARC, NLACRC, and WRC. These six regional centers were chosen due to the large amount of services utilized by the centers as measured by Purchase of Service (POS) expenditures.

In addition, ECF provided eighteen different types of services, of which DDS audited nine. The nine services chosen by DDS were also based on the amount of POS expenditures invoiced by ECF.

Analyzing the information received via the pre-audit meeting with the vendor, internal control questionnaire and a risk analysis, it was determined that a two month sample period would be sufficient to fulfill the audit objectives.

Work Activity Program

During the audit period, ECF operated two Work Activity Programs. The audit included the review of ECF's Work Activity Programs, Vendor Numbers HW5013 and HE0228, Service Code 954 and testing was done for the months of December 2011 and January 2012.

Supported Employment Program – Group Services

During the audit period, ECF operated one Supported Employment Program – Group Services. The audit included the review of ECF's Supported Employment Program – Group Services, Vendor Number HW5011, Service Code 950, and testing was done for the months of December 2011 and January 2012.

Infant Development Program

During the audit period, ECF operated three Infant Development Programs. The audit included the review of ECF's Infant Development Program; Vendor Numbers H06910, H00706, and H33002; Service Code 805 and testing was done for the months of December 2011 and January 2012.

Independent Living Program

During the audit period, ECF operated one Independent Living Program. The audit included the review of ECF's Independent Living Program, Vendor Number H18671, Service Code 520, and testing was done for the months of December 2011 and January 2012.

Early Start Specialized Therapeutic Services

During the audit period, ECF operated one Early Start Specialized Therapeutic Services. The audit included the review of ECF's Early Start Specialized Therapeutic Services, Vendor Number PX0419, Service Code 116, and testing was done for the months of December 2011 and January 2012.

Creative Art Program

During the audit period, ECF operated two Creative Art Programs. The audit included the review of ECF's Creative Art Program, Vendor Numbers PD2200 and PW5808, Service Code 094 and testing was done for the months of December 2011 and January 2012.

Activity Center

During the audit period, ECF operated three Activity Centers. The audit included the review of two ECF's Activity Centers, Vendor Numbers H00664 and H16691, Service Code 505 and testing was done for the months of December 2011 and January 2012.

Adult Development Center

During the audit period, ECF operated two Adult Development Centers. The audit included the review of ECF's Adult Development Center, Vendor Numbers H66242 and H16691, Service Code 510 and testing was done for the months of December 2011 and January 2012.

Community Integration Training Program

During the audit period, ECF operated one Community Integration Training Program. The audit included the review of ECF's Community Integration Training Program, Vendor Number PH0735, Service Code 055, and testing was done for the months of December 2011 and January 2012.

Methodology

The following methodology was used by DDS to ensure the audit objectives were met. The methodology was designed to obtain a reasonable assurance that the evidence provided was sufficient and appropriate to support the findings and conclusions in relation to the audit objectives. The procedures performed included, but were not limited to, the following:

- Review of vendor files for contracts, rate letters, program designs, purchase of service authorizations, and correspondence pertinent to the review.
- Interview of regional center staff for vendor background information and to obtain insight into the vendor's operations.
- Interview of vendor staff and management to gain an understanding of its accounting procedures and processes for regional center billings.
- Review of vendor service/attendance records to determine if the vendor had sufficient and appropriate evidence to support the direct care services billed to the regional centers.
- Analysis of the vendor's payroll and attendance/service records to determine if the appropriate level of staffing was provided.

CONCLUSION

Based upon items identified in the Findings and Recommendations section, ECF had findings of non-compliance with the requirements of CCR, Title 17.

VIEWS OF RESPONSIBLE OFFICIALS

DDS issued the Audit Report as a draft on August 19, 2015. The findings in the Audit Report were discussed at a Formal Exit Conference with Scott D. Bowling, ECF's Executive Director, and Denise Orme, ECF's Vice President of Finance, on August 26, 2015. At the Formal Exit Conference, DDS stated the Audit Report as a Final will incorporate the views of responsible officials.

RESTRICTED USE

This Audit Report is solely for the information and use of DDS, Department of Health Care Services, ELARC, FDLRC, HRC, NLACRC, SCLARC, WRC and ECF. This restriction is not intended to limit distribution of this Audit Report, which is a matter of public record.

FINDINGS AND RECOMMENDATIONS

Finding 1: Work Activity Program – Unsupported Billings

The review of ECF’s Work Activity Program, Vendor Numbers HW5013 and HE0228, for the sample months of December 2011 and January 2012, revealed that ECF had unsupported billings for services billed to ELARC, FDLRC, HRC, SCLARC, and WRC.

Unsupported billings occurred due to a lack of appropriate documentation to support the units of service billed to ELARC, FDLRC, HRC, SCLARC, and WRC.

ECF was not able to provide appropriate supporting documentation for 206 full days of services billed to ELARC, FDLRC, HRC, SCLARC and WRC. The lack of documentation resulted in unsupported billings to ELARC, FDLRC, HRC, SCLARC, and WRC in the amount of \$5,206. (See Attachment A.)

CCR, Title 17, Section 54326(a)(3) and (10) states in part:

“(a) All vendors shall:

- (3) Maintain records of services provided to consumers in sufficient detail to verify delivery of the units of service billed:
- (10) Bill only for services which are actually provided to consumers and which have been authorized by the referring regional center . . .”

CCR, Title 17, Section 50604(d) and (e) states in part:

- “(d) All service providers shall maintain complete service records to support all billing/invoicing for each regional center consumer in the program . . .
- (e) All service providers’ records shall be supported by source documentation.”

Recommendation:

ECF must reimburse to DDS the \$5,206 for the unsupported billings. In addition, ECF should develop and implement policies and procedures to ensure that proper documentation is maintained to support the amounts billed to ELARC, FDLRC, HRC, SCLARC, and WRC.

ECF’s Response:

Ms. Orme indicated that due to time constraints, ECF could not search for additional documentation to support the hours billed. See Attachment C for the full text of ECF’s response and Attachment D for DDS’ Evaluation of ECF’s Response.

Finding 2: Supported Employment Program - Group Services – Unsupported Billings

The review of ECF’s Supported Employment Program – Group Services, Vendor Number HW5011, for the sample months of December 2011 and January 2012, revealed that ECF had unsupported billings for services billed to FDLRC, SCLARC, and WRC.

Unsupported billings occurred due to job coaches billing for services when there were no consumers and when job coaches were absent.

ECF had a total of 129.50 hours in unsupported billings which were the result of billing for 108.50 hours when there were no consumers, 13 hours when job coaches were absent, and 8 hours for billing twice. This resulted in unsupported billings to FDLRC, SCLARC, and WRC in the amount of \$3,991. (See Attachment A.)

CCR, Title 17, Section 54326(a)(3) and (10) states in part:

“(a) All vendors shall:

- (3) Maintain records of services provided to consumers in sufficient detail to verify delivery of the units of service billed:
- (10) Bill only for services which are actually provided to consumers and which have been authorized by the referring regional center . . .”

CCR, Title 17, Section 50604(d) and (e) states in part:

- “(d) All service providers shall maintain complete service records to support all billing/invoicing for each regional center consumer in the program . . .
- (e) All service providers’ records shall be supported by source documentation.”

Recommendation:

ECF must reimburse to DDS the \$3,991 for the unsupported billings. In addition, ECF should develop and implement policies and procedures to ensure that proper documentation is maintained to support the amounts billed to FDLRC, SCLARC, and WRC.

ECF’s Response:

Ms. Orme indicated that due to time constraints, ECF could not search for additional documentation to support the hours billed. See Attachment C for the full text of ECF’s response and Attachment D for DDS’ Evaluation of ECF’s Response.

Finding 3: Infant Development Program – Unsupported Billings and Failure to Bill

The review of ECF’s Infant Development Program, Vendor Number H06910, for the sample months of December 2011 and January 2012, revealed that ECF had both unsupported billings, as well as appropriate support for services that it failed to bill FDLRC, NLACRC, and SCLARC.

Unsupported billings occurred due to a lack of appropriate documentation to support the units of services billed to FDLRC, NLACRC, and SCLARC.

The failure to bill occurred when ECF had appropriate supporting documentation, but it did not bill FDLRC, NLACRC, and SCLARC.

ECF was not able to provide appropriate supporting documentation for 92 hours of services billed. The lack of documentation resulted in unsupported billings to FDLRC, NLACRC, and SCLARC in the amount of \$8,066.

In addition, ECF provided appropriate supporting documentation for 51 hours that was not billed to FDLRC, NLACRC, and SCLARC. This resulted in an unbilled amount of \$4,408. As a result, \$3,658 is due back to DDS for the unsupported billings. (See Attachment A.)

CCR, Title 17, Section 54326(a)(3) and (10) states in part:

“(a) All vendors shall:

- (3) Maintain records of services provided to consumers in sufficient detail to verify delivery of the units of service billed:
- (10) Bill only for services which are actually provided to consumers and which have been authorized by the referring regional center.”

CCR, Title 17, Section 50604(d) and (e) states in part:

- “(d) All service providers shall maintain complete service records to support all billing/invoicing for each regional center consumer in the program.
- (e) All service providers’ records shall be supported by source documentation.”

Recommendation:

ECF must reimburse to DDS the \$3,658 for the unsupported billings. In addition, ECF should develop and implement policies and procedures to ensure that proper documentation is maintained to support the amounts billed to FDLRC, NLACRC, and SCLARC.

ECF's Response:

Ms. Orme indicated that due to time constraints, ECF could not search for additional documentation to support the hours billed. See Attachment C for the full text of ECF's response and Attachment D for DDS' Evaluation of ECF's Response.

Finding 4: Independent Living Program – Unsupported Billings and Failure to Bill

The review of ECF's Independent Living Program, Vendor Number H18671, for the sample months of December 2011 and January 2012, revealed that ECF had both unsupported billings, as well as appropriate support for services that it failed to bill to ELARC, FDLRC, SCLARC, and WRC.

Unsupported billings occurred due to a lack of appropriate documentation to support the units of services billed to ELARC, FDLRC, SCLARC, and WRC.

The failure to bill occurred when ECF had appropriate supporting documentation, but it did not bill ELARC and FDLRC.

ECF was not able to provide appropriate supporting documentation for 142.75 hours of service billed. The lack of documentation resulted in unsupported billings to ELARC, FDLRC, SCLARC, and WRC in the amount of \$3,530.

In addition, ECF provided appropriate supporting documentation for five direct care hours, but was not billed ELARC and FDLRC. This resulted in an unbilled amount of \$124. As a result, \$3,406 is due back to DDS for the unsupported billings. (See Attachment A.)

CCR, Title 17, Section 54326(a)(3) and (10) states in part:

“(a) All vendors shall:

- (3) Maintain records of services provided to consumers in sufficient detail to verify delivery of the units of service billed:
- (10) Bill only for services which are actually provided to consumers and which have been authorized by the referring regional center . . .”

CCR, Title 17, Section 50604(d) and (e) states in part:

- “(d) All service providers shall maintain complete service records to support all billing/invoicing for each regional center consumer in the program . . .
- (e) All service providers' records shall be supported by source documentation.”

Recommendation:

ECF must reimburse to DDS the \$3,406 for the unsupported billings. In addition, ECF should develop and implement policies and procedures to ensure that proper documentation is maintained to support the amounts billed to ELARC, FDLRC, SCLARC, and WRC.

ECF's Response:

Ms. Orme provided additional documentation to support a portion of the finding. See Attachment C for the full text of ECF's response and Attachment D for DDS' Evaluation of ECF's Response.

Finding 5: Work Activity Program – Incorrect Billings

The review of ECF's Work Activity Program, Vendor Numbers HW5013 and HE0228, for the sample months of December 2011 and January 2012, revealed that ECF incorrectly billed ELARC, FDLRC, SCLARC, and WRC.

Pursuant to W&I Code and CCR, Title 17, Habilitation Services Programs with a daily rate are to bill ELARC, FDLRC, SCLARC, and WRC for services provided to consumers served in terms of half days of service and full days of service.

However, ECF incorrectly billed 127 days as full days when the consumer's attendance does not meet the criteria for billing for a full day of service. ECF should have billed 63.5 days as half day or at one-half of its existing rate for any consumer who attended the program for less than a full day.

The adjustment for the 127 days resulted in an overpayment to ECF in the amount of \$1,620. (See Attachment B.)

W&I Code, Section 4851(h) and (i) states in part:

- “(h) ‘Full day of service’ means, for purposes of billing, a day in which the consumer attends a minimum of the declared and approved work activity program day, less 30 minutes, excluding the lunch period.
- (i) ‘Half day of service’ means, for purposes of billing, any day in which the consumer's attendance does not meet the criteria for billing for a full day of service as defined in subdivision (g), and the consumer attends the work activity program not less than two hours, excluding the lunch period.”

CCR, Title 17, Section 58880(b) states in part:

- “(1) A Work Activity Program may bill for a full day of service when the Work Activity Program has written documentation that the consumer has received

allowable Work Activity Program services as specified in Section 4851(h) of the Welfare and Institutions Code;

- (2) A Work Activity Program may bill for a half-day of service when the Work Activity Program has written documentation that the consumer has received services as specified in Section 4851(i) of the Welfare and Institutions Code;
- (3) A Work Activity Program may not bill for a consumer who is absent or who receives services for less than two hours, excluding the lunch period . . .”

Recommendation:

ECF must reimburse to DDS the \$1,620 for the incorrect billings.

ECF's Response:

Ms. Orme indicated that due to time constraints, ECF could not search for additional documentation to support the hours billed. See Attachment C for the full text of ECF's response and Attachment D for DDS' Evaluation of ECF's Response.

Exceptional Children's Foundation
Summary of Unsupported Billings and Failure to Bill
Audit Period: July 1, 2011, through June 30, 2012

Attachment A

Finding #	Vendor	Svc Code	Description	Unit Type	Unit Rate	<u>Unsupported Billings</u>		<u>Failed to Bill</u>		<u>Net Total</u>
						Units	Amount A	Units	Amount B	Amount* = A + B
<u>Work Activity Program</u>										
1	HW5013	954								
			December 2011	Day	\$ 24.37	163.50	\$ 3,985	-	-	\$ 3,985
			January 2012	Day	24.37	31.00	755	-	-	755
	HE0228	954								
			December 2011	Day	\$ 40.50	1.00	41	-	-	41
			January 2012	Day	40.50	10.50	425	-	-	425
FINDING 1: TOTAL- Work Activity Program						206.00	\$ 5,206	-	-	\$ 5,206
<u>Supported Employment Program - Group Services</u>										
2	HW5011	950								
			December 2011	Hour	\$ 30.82	79.50	\$ 2,450	-	-	2,450
			January 2012	Hour	30.82	50.00	1,541	-	-	1,541
FINDING 2: TOTAL- Supported Employment Program - Group Services						129.50	\$ 3,991	-	-	\$ 3,991
<u>Infant Development Program</u>										
3	H06910	805								
			December 2011							
			FDLRC	Hour	\$ 97.18	8.00	\$ 777	-	-	\$ 777
			NLACRC		85.52	16.00	1,368	20.00	\$(1,710)	(342)
			SCLARC	Hour	97.18	5.00	486	3.00	(292)	194
			January 2012							
			FDLRC	Hour	\$ 97.18	2.00	194	1.00	(97)	97
			NLACRC	Hour	85.52	59.00	5,046	27.00	(2,309)	2,737
			SCLARC	Hour	97.18	2.00	194	-	-	194
FINDING 3: TOTAL- Infant Development Program						92.00	\$ 8,066	51.00	\$(4,408)	\$ 3,658

Exceptional Children's Foundation
Summary of Unsupported Billings and Failure to Bill
Audit Period: July 1, 2011, through June 30, 2012

Attachment A

Finding #	Vendor	Svc Code	Description	Unit Type	Unit Rate	<u>Unsupported Billings</u>		<u>Failed to Bill</u>		<u>Net Total</u>
						Units	Amount A	Units	Amount B	Amount* = A + B
<u>Independent Living Program</u>										
4	H18671	520								
			December 2011	Hour	\$ 24.73	74.25	\$ 1,836	3.50	\$ (87)	\$ 1,750
			January 2012	Hour	24.73	74.50	1,842	1.50	(37)	1,805
			<i>Amount credited to ECF based on submitted documents</i>			(6.00)	(149)			(149)
FINDING 4: TOTAL- Independent Living Program						<u>142.75</u>	<u>\$ 3,530</u>	<u>5.00</u>	<u>\$ (124)</u>	<u>\$ 3,406</u>
TOTAL: FINDINGS 1, 2, 3, and 4										<u>\$ 16,261</u>

Exceptional Children's Foundation
Summary of Incorrect Billings
Audit Period: July 1, 2011, through June 30, 2012

Attachment B

Finding #	Vendor	Svc Code	Description	Unit Type	Unit Rate	Incorrect Billings	
						Units	Amount* A
<u>Work Activity Program</u>							
5	HW5013	954	December 2011	Day	\$ 24.37	20.00	\$ 487
			January 2012	Day	24.37	39.00	950
	HE0228	954	December 2011	Day	\$ 40.50	1.00	41
			January 2012	Day	40.50	3.50	142
FINDING 5: TOTAL- Work Activity Program						63.50	\$ 1,620
Grand Totals of Incorrect and Unsupported Billing Due to DDS							\$ 17,881

*Rounded to the nearest dollar

Exceptional Children's Foundation's Response to Draft Report

As part of the audit report process, ECF was afforded the opportunity to respond to the Draft Audit Report and provide a written response to the findings identified. On September 28, 2015, ECF submitted a response to the Draft Audit Report via email.

The response included a one page letter and additional supporting documents. Due to the large volume of documents provided as part of the response package, these documents are not included in this Audit Report. The following page contains ECF's written response.



Exceptional Children's Foundation

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RESPONSE SENT VIA E-MAIL: ED.YAN@DDS.CA.GOV

Re: DDS Audit Response

September 28, 2015

Dear Mr. Yan,

We appreciate the professionalism and courtesy displayed by your audit staff: Alimou Diallo, Pardeep Deol, and Wilfedo Golez.

You audited 14 vendors numbers representing work in six ECF programs. Over \$1.2 million in billings for November and December were audited. The audit resulted in a net of \$18,030 of payments owed to DDS for 5 vendor numbers. This is a total of 1.4% of the total billings reviewed.

Although not all of our programs had time to search for additional evidence, our Independent Living program (Contract H18671) did find support for 11.5 hours of the 148.75 hours of unsupported billings. This detail is attached.

ECF is strengthening policies and procedures to ensure that proper documentation is maintained to support the amounts billed and also to ensure that all services are billed. We found the audit to be helpful in pointing out some weaknesses in our systems, including the failure to bill 51 units in our Infant Development Program. From March through June of 2015 our accounting team did a complete review of our accounts receivable and from this we changed our review process for monthly billings as well as streamlined some of the billing procedures for our programs. Our goal is to complete a detailed review of billing processes and procedures in all of our departments by the end of this fiscal year, June 30, 2016.

Again, thank you for a very thorough audit. The outcome will lead to more accurate reporting as well as the strengthening of our billing system.

Best Regards,

Denise Orme
Vice President of Finance

**THE DEPARTMENT OF DEVELOPMENTAL SERVICES’
EVALUATION OF EXCEPTIONAL CHILDREN’S FOUNDATION’S
RESPONSE**

DDS evaluated ECF’s written response to the draft audit report and determined that ECF did not expressly disagree with the audit findings, but did provide additional documentation for Finding 4. Below is a summary of ECF’s response as well as the DDS’ evaluation of ECF’s response.

ECF states:

“Although not all of our programs had time to search for additional evidence, our Independent Living program (Contract H18671) did find support for 11.5 hours of the 148.75 of unsupported billings...”

DDS reviewed the additional documents provided by ECF and determined that there was support for 6 hours of service for vendor number H18671. The additional 6 hours results in a reduction of \$149 to the amount of unsupported billing for Finding 4.

Conclusion:

Based on the evaluation of ECF’s documents, DDS allowed an additional 6 hours of service, which was not accounted for during the audit fieldwork. As a result, an adjustment of \$149 was made to the draft audit report and is reflected in the final audit report. Therefore, DDS is requesting reimbursement of \$17,881 for the unsupported and incorrect billings.