



**AUDIT OF THE
HARBOR REGIONAL CENTER
FOR FISCAL YEARS 2006-07, 2007-08, and 2008-09**

Department of Developmental Services

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EXECUTIVE SUMMARY

The fiscal compliance audit of Harbor Regional Center (HRC) revealed that HRC was in substantial compliance with the requirements set forth in California Code of Regulations Title 17, the California Welfare and Institutions (W&I) Code, the Home and Community Based Services (HCBS) Waiver for the Developmentally Disabled, and the contract with the Department of Developmental Services. The audit indicated that, overall, HRC maintains accounting records and supporting documentation for transactions in an organized manner. This report identifies some areas where HRC's administrative and operational controls could be strengthened, but none of the findings were of a nature that would indicate systemic issues or constitute major concerns regarding HRC's operations.

These findings need to be addressed, but do not significantly impair the financial integrity of the HRC or seriously compromise its ability to account for or manage State funds.

Finding 1: Over/Under-Stated Claims (Repeat)

A detail review of HRC's Operational Indicator reports and Day Programs revealed 91 instances in which HRC over or under claimed expenses to the State. These payments were either due to duplicate payments or incorrect attendance records. The total overpayment was \$10,536.33 and the total underpayment was \$3,245.02. This is not in compliance with Title 17, Section 54326(a)(10).

In addition, the review of the prior DDS audit finding for this issue revealed HRC has taken corrective action to resolve prior instances of overpayments totaling \$54,941.32. However, it was found that 18 overpayments totaling \$35,296.15 and one underpayment totaling \$51.18 are still outstanding. These payments were due to attendance documentation not matching the invoices, duplicate payments, overlapping authorizations, or payments to incorrect authorizations.

Finding 2: Equipment - Missing Survey Reports

The review of HRC's equipment inventory revealed HRC has not been completing the required form, Property Survey Report (STD. 152) for the surveying of equipment for 12 of the 36 items sampled. This is not in compliance with Article IV, Section 4, of the contract with DDS and the State's Equipment Management System Guidelines issued by DDS.

Finding 3: Missing Invoices and Attendance Documentation (Repeat)

The review of the Residential, Transportation, and Day Program vendor files revealed HRC reimbursed 12 vendors for services provided to consumers without monthly invoices or attendance documentation. This is not in compliance with

Title 17, Section 50604(d)(3)(B) which requires vendors to maintain records for services provided. This issue was also identified in the prior audit report.

Finding 4: Lack of Signatory Authority (Repeat)

The review of bank signature cards revealed that HRC has one bank account, the Client Trust Account, which lacked the required DDS signatory authority. This is not in compliance with the State Contract, Article III, Section 3(f). This issue was identified in the two previous audit reports.

Finding 5: Vacation and Sick Time Recorded Incorrectly on the Targeted Case Management Time Study Forms (DS 1916) (Repeat)

The review of the Targeted Case Management Time Study revealed that 5 out of 10 sampled employees' vacation and sick hours recorded on the employee timesheets did not properly reflect the hours recorded on the Case Management Time Study Forms (DS 1916). This issue was also identified in the prior audit report.

Finding 6: Missing Hold Harmless Clause (Repeat)

A review of HRC's lease agreements revealed all leases did not include the "Hold Harmless" clause as required by Article VII, Section 1 of DDS' contract with HRC. This issue was identified in the two previous audit reports.

Finding 7: Duplicate Consumer Information

The review of Operational Indicator Report Number 7, "Detail Listing of Duplicate Clients", disclosed five instances in which consumers had either duplicate Social Security or Medical numbers.

BACKGROUND

The Department of Developmental Services (DDS) is responsible, under the Lanterman Developmental Disabilities Services Act (Lanterman Act), for ensuring that persons with developmental disabilities (DD) receive the services and supports they need to lead more independent, productive and normal lives. To ensure that these services and supports are available, DDS contracts with 21 private, nonprofit community agencies/corporations that provide fixed points of contact in the community for serving eligible individuals with DD and their families in California. These fixed points of contact are referred to as regional centers. The regional centers are responsible under State law to help ensure that such persons receive access to the programs and services that are best suited to them throughout their lifetime.

DDS is also responsible for providing assurance to the Department of Health and Human Services, Centers for Medicare and Medicaid Services (CMS) that services billed under California's Home and Community-Based Services (HCBS) Waiver program are provided and that criteria set forth for receiving funds have been met. As part of DDS' program for providing this assurance, the Audit Branch conducts fiscal compliance audits of each regional center no less than every two years, and completes follow-up reviews in alternate years. Also, DDS requires regional centers to contract with independent Certified Public Accountants (CPA) to conduct an annual financial statement audit. The DDS audit is designed to wrap around the independent CPA's audit to ensure comprehensive financial accountability.

In addition to the fiscal compliance audit, each regional center will also be reviewed by DDS Federal Programs Operations Section to assess overall programmatic compliance with HCBS Waiver requirements. The HCBS Waiver compliance monitoring review will have its own criteria and processes. These audits and program reviews are an essential part of an overall DDS monitoring system that provides information on regional center fiscal, administrative and program operations.

DDS and the Harbor Developmental Disabilities Foundation, Inc., entered into contract HD049008, effective July 1, 2004, through June 30, 2009. The contract specifies that the Harbor Developmental Disabilities Foundation, Inc., will operate an agency known as the Harbor Regional Center (HRC) to provide services to persons with DD and their families in the Bellflower, Harbor, Long Beach, and Torrance Counties. The contract is funded by State and federal funds that are dependent upon HRC performing certain tasks, providing services to eligible consumers, and submitting billings to DDS.

This audit was conducted at HRC from July 27, 2009, through August 20, 2009, and was conducted by DDS' Audit Branch.

AUTHORITY

The audit was conducted under the authority of the Welfare and Institutions (W&I) Code, Section 4780.5, and Article IV, Provision Number 3 of HRC's contract.

CRITERIA

The following criteria were used for this audit:

- California Welfare and Institutions Code (W&I)
- "Approved Application for the Home and Community-Based Services Waiver HCBS) for the Developmentally Disabled"
- California Code of Regulations Title 17 (Title 17)
- Federal Office of Management Budget (OMB) Circular A-133
- HRC's contract with the DDS

AUDIT PERIOD

The audit period was from July 1, 2006, through June 30, 2009, with follow-up as needed into prior and subsequent periods.

OBJECTIVES, SCOPE, AND METHODOLOGY

This audit was conducted as part of the overall DDS monitoring system that provides information on regional centers' fiscal, administrative, and program operations. The objectives of this audit are:

- To determine compliance to Title 17, California Code of Regulations (Title 17),
- To determine compliance to the provisions of the HCBS Waiver for the developmentally disabled, and
- To determine that costs claimed were in compliance to the provisions of the HRC's contract with DDS.

The audit was conducted in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States. However, the procedures do not constitute an audit of HRC's financial statements. We limited our scope to planning and performing audit procedures necessary to obtain reasonable assurance that HRC was in compliance with the objectives identified above. Accordingly, we examined transactions, on a test basis, to determine whether HRC was in compliance with Title 17, the HCBS Waiver for the developmentally disabled, and the contract with DDS.

Our review of HRC's internal control structure was limited to gaining an understanding of the transaction flow and the policies and procedures as necessary to develop appropriate auditing procedures.

We reviewed the annual audit report that was conducted by an independent accounting firm for fiscal years (FYs):

- 2006-07, issued on November 15, 2007
- 2007-08, issued on December 9, 2008

No management letters were issued by the independent accounting firm. This review was performed to determine the impact, if any, upon our audit and as necessary, develop appropriate audit procedures.

The audit procedures performed included the following:

I. Purchase of Service

We selected a sample of Purchase of Service (POS) claimed and billed to DDS. The sample included consumer services, vendor rates, and consumer trust accounts. The sample also included consumers who were eligible for the HCBS Waiver. For POS the following procedures were performed:

- We tested the sample items to determine if the payments made to service providers were properly claimed and could be supported by appropriate documentation.
- We selected a sample of invoices for service providers with daily and hourly rates, standard monthly rates, and mileage rates to determine if supporting attendance documentation was maintained by HRC. The rates charged for the services provided to individuals were reviewed to ensure that the rates paid were set in accordance with the provisions of Title 17.
- We selected a sample of individual trust accounts to determine if there were any unusual activities and if any individual account balances were not over the \$2,000 resource limit as required by the Social Security Administration (SSA). In addition, we determined if any retroactive Social Security benefit payments were not held for a period longer than nine months. We also reviewed these accounts to ensure that the interest earnings were distributed quarterly, personal and incidental funds were paid before the tenth of each month, and that proper documentation for expenditures were maintained.
- The Client Trust Holding Account, an account used to hold unidentified consumer trust funds, is not used by HRC. An interview with HRC staff revealed that HRC has procedures in place to determine the correct recipient of unidentified consumer trust funds. If the correct recipient cannot be determined, the funds are returned to SSA (or other source) in a timely manner.
- We selected a sample of Uniform Fiscal Systems (UFS) reconciliations to determine if any accounts were out-of-balance or if there were any outstanding reconciling items.
- We analyzed all of HRC's bank accounts to determine if DDS had signatory authority as required by the contract with DDS.
- We selected a sample of bank reconciliations for Operations and Consumer Trust bank accounts to determine if the reconciliations are properly completed on a monthly basis.

II. Regional Center Operations

We audited HRC's operations and conducted tests to determine compliance to the contract with DDS. The tests included various expenditures claimed for administration to ensure that the accounting staff was properly inputting data, transactions were recorded on a timely basis, and to ensure that expenditures charged to various operating areas were valid and reasonable. These tests included the following:

- A sample of personnel files, time sheets, payroll ledgers and other support documents were selected to determine if there were any overpayments or errors in the payroll or the payroll deductions.
- A sample of operating expenses, including, but not limited to, purchases of office supplies, consultant contracts, insurance expenses, and lease agreements was tested to determine compliance to Title 17 and the contract with DDS.
- A sample of equipment was selected and physically inspected to determine compliance with requirements of the contract with DDS.
- We reviewed HRC's policies and procedures for compliance to the Title 17 Conflict of Interest requirements and selected a sample of personnel files to determine if the policies and procedures were followed.

III. Targeted Case Management and Regional Center Rate Study

The Targeted Case Management (TCM) rate study determines DDS' rate of reimbursement from the Federal Government. The following procedures were performed on the study:

- Reviewed applicable TCM records and verified that the information submitted by HRC to calculate the TCM rate can be traced to the general ledgers and payroll registers.
- Reviewed HRC's Case Management Time Study. We selected a sample of payroll time sheets for this review and compared to the DS 1916 forms to ensure that the DS 1916 forms were properly completed and supported.

IV. Service Coordinator Caseload Study

Under the W&I Code, Section 4640.6, regional centers are required to provide service coordinator caseload data to DDS annually. Prior to January 1, 2004, the survey required regional centers to have the service coordinator-to-consumer ratio of 1:62 for all consumers who had not moved from developmental centers to the community since April 14, 1993, and a ratio of 1:45 for all consumers who had moved from developmental centers to the community since April 14, 1993. However, commencing January 1, 2004, the following service coordinator-to-consumer ratios apply:

- A. For all consumers that are three years of age and younger and for consumers that are enrolled on the HCBS Waiver, the required average ratio shall be 1:62.
- B. For all consumers who have moved from a developmental center to the community since April 14, 1993, and have lived in the community continuously for at least 12 months, the required average ratio shall be 1:62.
- C. For all consumers who have not moved from the developmental centers to the community since April 14, 1993, and who are not covered under 'A' above, the required average ratio shall be 1:66.

We also reviewed the Service Coordinator Caseload Survey methodology used in calculating the caseload ratio to determine reasonableness and that supporting documentation is maintained to support the survey and the ratios as required by W&I Code, Section 4640.6.

V. Early Intervention Program (Part C Funding)

For the Early Intervention Program, there are several sections contained in the Early Start Plan. However, only the Part C section was applicable for this review.

For this program we reviewed the Early Intervention Program, including the Early Start Plan and Federal Part C funding to determine if the funds were properly accounted for within HRC's accounting records.

VI. Family Cost Participation Program

The Family Cost Participation Program (FCPP) was created for the purpose of assessing cost participation to parents based on income level and number of dependents. The Family Cost Participation assessments are only applied to respite, day care, and camping services that are included in the child's individual program plan. To determine whether HRC is in compliance with Title 17 and the W&I Code, we performed the following procedures during our audit review.

- Reviewed the parents' income documentation to verify their level of participation based on the Family Cost Participation schedule.
- Reviewed copies of the notification letters to verify the parents were notified of their assessed cost participation within 10 working days.
- Reviewed vendor payments to verify the regional center is paying for only its assessed share of cost.

VII. Other Sources of Funding

Regional centers may receive many other sources of funding. For the other sources of funding identified for HRC, we performed sample tests to ensure that the accounting staff was inputting data properly, and that transactions were properly recorded and claimed. In addition, tests were performed to determine if the expenditures were reasonable and supported by documentation. The other sources of funding identified for this audit are:

- Start Up Programs
- Family Resource Center Program
- Medicare Moderation Act (Part D Funding)
- Wellness Program

VIII. Follow-up Review on Prior DDS's Audit Findings

As an essential part of the overall DDS monitoring system, a follow-up review of the prior DDS audit findings was conducted. We identified prior audit findings that were reported to HRC and reviewed supporting documentation to determine the degree and completeness of HRC's corrective action taken.

CONCLUSIONS

Based upon the audit procedures performed, we have determined that except for the items identified in the Findings and Recommendations Section, HRC was in substantial compliance to applicable sections of Title 17, the HCBS Waiver, and the terms of HRC's contract with DDS for the audit period July 1, 2006, through June 30, 2009.

Except for those items described in the Findings and Recommendations section, the costs claimed during the audit period were for program purposes and adequately supported.

From the review of prior audit issues, it has been determined that HRC has taken appropriate corrective actions to resolve all prior audit issues, except for Findings 1, 3, 4, 5, and 6, which are included in the Findings and Recommendations section and listed as repeat findings.

VIEWS OF RESPONSIBLE OFFICIALS

We issued a draft report on August 9, 2010. The findings in the report were discussed at an exit conference with HRC on August 23, 2010. At the exit conference, we stated that the final report will incorporate the views of responsible officials.

RESTRICTED USE

This report is solely for the information and use of the Department of Developmental Services, Department of Health Care Services, the Centers for Medicare and Medicaid Services, and the Harbor Regional Center. It is not intended and should not be used by anyone other than these specified parties. This restriction does not limit distribution of this report, which is a matter of public record.

FINDINGS AND RECOMMENDATIONS

These findings need to be addressed, but do not significantly impair the financial integrity of HRC or seriously compromise its ability to account for or manage State funds.

Finding 1: Over/Under-Stated Claims (Repeat)

A review of HRC's Operational Indicator reports and Day Programs revealed 91 instances in which HRC over or under claimed expenses to the State. There were 6 instances of overpayments totaling \$10,536.33 and 85 instances of underpayments totaling \$3,245.02 due to duplicate payments and incorrect attendance records. HRC stated that since the last audit, additional procedures have been added to include regular reviews of the indicator reports which are reflected by the decrease in over or under payments to vendors during the current review. HRC also stated that immediate payment adjustments are made to vendor invoice payments when discrepancies are identified. (See Attachment A1.)

In addition, the review of the prior DDS audit finding for this issue revealed HRC has taken corrective action to resolve prior instances of overpayments totaling \$54,941.32. However, it was found that 18 overpayments totaling \$35,296.15 and one underpayment totaling \$51.18 are still outstanding. These payments were due to attendance documentation not matching the invoices, duplicate payments, overlapping authorizations, or payments to incorrect authorizations. HRC stated that it is still in the process of researching the overpayments to determine whether the amounts can be collected. (See Attachment A2.)

Title 17, Section 54326(a)(10) states:

“All vendors shall...

(10) Bill only for services which are actually provided to consumers and which have been authorized by the referring regional center.”

Title 17, Section 57300(c) states:

“Regional centers shall not reimburse vendors:

(1) Unless they have a rate established pursuant to these regulations which is currently in effect; nor

(2) For services in an amount greater than the rate established pursuant to these regulations”

In addition, for good business and internal control practices, HRC should continue to generate and monitor the Operational Indicator reports periodically to detect and correct any overpayments that may have occurred in the course of doing business with its vendors.

Recommendation:

HRC should recover the improper overpayments from the respective vendors and reimburse DDS the total amount of \$45,832.48 overpaid to the vendors identified in the prior and current audit. In addition HRC should reimburse a total of \$3,296.20 for the underpayments owed to the various vendors identified in the prior and current audit. HRC should also continue to reinforce its existing policies and procedures to ensure staff is efficiently monitoring operational indicator reports, attendance documentation, and rate letters to detect duplicate payments and correct any over or under payments that may have occurred in the course of doing business with the vendors.

Finding 2: Equipment - Missing Survey Reports

The review of a sample of 36 items which comprised of equipment valued \$5,000 or more, and sensitive equipment provided by HRC revealed 12 disposed items with no supporting documentation. Five projectors, two laptop computers, a printer, a television, a scanner, a camera, and a catalyst switch were disposed. However, HRC could not provide the Property Survey Report (STD.152) to support the disposition of the equipment. (See Attachment B.)

Article IV, Section 4(a) of the contract between DDS and HRC states:

“... Contractor shall comply with the State’s Equipment Management System Guidelines for regional center equipment and appropriate directions and instructions which the State may prescribe as reasonably necessary for the protection of State of California property.”

Section III(E), of the State’s Equipment Management System Guidelines dated February 1, 2003, states:

“RCs will conform with the following guidelines for any state-owned equipment that is junked, recycled, lost, stolen, donated, destroyed, traded-in, transferred or otherwise removed from the control of the RC.

RCs shall work directly with their regional Department of General Services’ (DGS) office to properly dispose of state-owned equipment. RCs will complete a Property Survey Report (STD 152) for all state-owned equipment subject to disposal.”

Recommendation:

HRC should develop and implement procedures to ensure compliance to the State's Equipment Management System Guidelines as required by HRC's contract with DDS. The policies and procedures should include the completion and filing of all required forms with DDS.

Finding 3: Missing Invoices and Attendance Documentation (Repeat)

A total sample of 66 Residential, Transportation and Day Program vendor files were reviewed to ensure invoices were submitted and supported with attendance documentation. The review showed that HRC reimbursed 12 vendors for services provided to consumers without either a turnaround invoice or attendance documentation attached to the turnaround invoices. This issue was identified in the prior audit report and HRC has stated that procedures are now in place, but these 12 instances may have been due to lack of oversight. (See Attachment C.)

Title 17, Section 50604(d) states:

“All service providers shall maintain complete service records to support all billing/invoicing for each regional center consumer in the program. Service records used to support service providers' billing/invoicing shall include, but not be limited to:

(2) Documentation for each consumer reflecting the dates for program entrance and exit, if applicable, as authorized by a regional center.

(3) A record of services provided to each consumer. The record shall include:

(C) For community-based day programs, the dates of service, place where service was provided, the start and end times of service provided to the consumer and the daily or hourly units of service provided.”

Recommendation:

HRC should continue to enforce its policies and procedures to ensure turnaround invoices and attendance documentation are available for review before reimbursing vendors for services provided to the consumer. This will ensure HRC's compliance with Title 17, Section 50604(d).

Finding 4: Lack of Signatory Authority (Repeat)

The review of the bank signature cards revealed that HRC's Client Trust Account lacked the required DDS signatory authority. This issue was identified in the previous audit reports. HRC stated in its previous response that it is awaiting

guidance from the Social Security office. However, HRC has not been able to provide documentation that this action has been taken.

State Contract, Article III, Section 3(f) states in part:

“All bank accounts and any investment vehicles containing funds from this contract and used for regional center operations, employee salaries and benefits or for consumers’ services and supports, shall be in the name of the State and Contractor.”

Also, State Contract, Article III, Section 3(g) states in part:

“For the bank accounts above referenced, there shall be prepared three (3) alternative signature cards with riders attached to each indicating their use.”

Recommendation:

HRC should comply with the DDS contract provisions for consumer trust accounts that are contained under Article III, Section 3, which requires that authorization is given to both DDS and HRC signatories for all bank accounts that are identified as having State funds.

Finding 5: Vacation and Sick Time Recorded Incorrectly on the Targeted Case Management Time Study Forms (DS1916) (Repeat)

The review of the Targeted Case Management Time (TCM) study revealed that 5 out of 10 sampled employees’ vacation and sick hours recorded on the employee timesheets did not properly reflect time recorded on the TCM study forms (DS1916). The time difference between the employee timesheets and the TCM study forms was 99 hours. Though the difference in hours did not have a significant impact on the TCM rate, hours recorded incorrectly in the TCM study can affect the TCM rate billed to the Federal Government. This issue was identified in the prior audit report and HRC stated it has now implemented additional procedures to prevent inaccuracies in the TCM Time study forms.

For good business and internal control practices, vacation and sick time should be recorded correctly on the TCM study forms (DS1916). Time recorded incorrectly may result in an incorrect calculation of the TCM rate, which could result in the requirement to return overpayments on the TCM rate to the Federal Government.

Recommendation:

HRC should continue to follow its implemented policies and procedures to ensure employee hours reported for the TCM Time study forms (DS1916) are properly reviewed. This would ensure that the hours reported for the TCM Time study are accurate.

Finding 6: Missing Hold Harmless Clause (Repeat)

The review of HRC’s facility lease agreements with The Realty Associates Fund V of the Torrance office and [REDACTED] and [REDACTED] of the Long Beach office revealed all lease agreements did not include a “Hold Harmless” clause as required by the State contract. The terms of the lease agreement are January 1, 2001, through December 31, 2015, and June 10, 2000, through December 31, 2013, respectively. This issue was also identified in the previous audit reports. HRC stated that it has made unsuccessful attempts to have the Landlords amend the lease agreements to include the “Hold Harmless” clause.

State Contract Article VII(1) states:

“The contract shall include in all new leases or rental agreements for real property a clause that holds the State harmless for such leases.”

Recommendation:

HRC should continue to negotiate with the landlords and have the current lease agreements amended to include the “Hold Harmless” clause as required by the State contract.

Finding 7: Duplicate Consumer Information

The review of Operational Indicator Report Number 7, Detail Listing of Duplicate Clients,” disclosed five instances in which consumers had either a duplicate Social Security or Medi-Cal number. (See Attachment D.)

For good internal control and accounting practices, HRC should monitor Operational Indicator Report Number 7 periodically to detect and correct any duplicate consumer information that may have occurred in the course of setting up consumer records.

Recommendation:

HRC should correct the five instances of duplicate client information that were identified in the audit. In addition, HRC should regularly monitor the duplicate clients listing to ensure that all consumers have a different Social Security and Medi-Cal number.

EVALUATION OF RESPONSE

As part of the audit report process, HRC has been provided with a draft report and was requested to provide a response to each finding. HRC's response dated September 24, 2010, is provided as Appendix A. This report includes the complete text of the findings in the Findings and Recommendation section as well as a summary of the findings in the Executive Summary section.

DDS's Audit Branch has evaluated HRC's response. Except as noted below, HRC's response addressed the audit findings and provided reasonable assurance that corrective action would be taken to resolve the issues. DDS's Audit Branch will confirm HRC's corrective actions identified in the response during the follow-up review of the next scheduled audit.

Finding 1: Over/Under-Stated Claims (Repeat)

A review of current HRC's Operational Indicator reports and Day Programs revealed 91 instances in which HRC over or under claimed expenses to the State. The total overpayments were \$10,536.33 while underpayments totaled \$3,245.02. HRC stated that the overpayments have since been collected except for a few instances in which vendors are no longer providing any services to HRC consumers; therefore, these amounts are uncollectable. HRC provided DDS with documentation as support for the over/under payments collected or reimbursed from or to the vendors. HRC reimbursed a total of \$3,245.02 underpaid to vendors; however, an overpayment totaling \$8,007.05 is still remaining. DDS will conduct a follow-up review during the next scheduled audit to ensure that the remaining overpayments were collected and that vendors noted as closed have been notified of the amount owed to the State and of their obligation to pay this amount. (See Attachment A1.)

In addition, a follow-up review of the prior DDS audit finding found that in fiscal years 2003-04, 2004-05, and 2005-06, 18 overpayments totaling \$35,296.15 and one underpayment totaling \$51.18 were still outstanding. These payments were due to: attendance documentation not matching the invoices, duplicate payments, overlapping authorizations, or payments to incorrect authorizations. HRC stated that \$25,146.52 of this amount has been collected, and have provided supporting documentation. Our review noted that HRC had collected and reimbursed some of the vendors for services provided. Review of the supporting documentation revealed that HRC collected a total of \$24,360.73, with \$10,935.42 still remaining. Furthermore, HRC resolved the issue of a total underpayment of \$51.18, which was previously underpaid to the vendor. DDS will follow-up review during the next scheduled audit to ensure that HRC has taken corrective action to resolve the remaining overpayments. In addition, DDS will ensure that HRC has sent letters to the closed vendors, notifying them of the amount owed to the State and of their obligation to pay this amount. (See Attachment A2.)

Finding 2: Equipment - Missing Survey Reports

The review of a sample of 36 items which comprised of equipment valued at \$5,000 or more, and sensitive equipment provided by HRC revealed 12 disposed items with no supporting documentation. HRC provided copies of the property survey reports as proof that all 12 of the missing items had been surveyed and reported to DGS. HRC provided a copy of its recording and disposal of agency property procedures and has stated that it is currently reviewing these procedures to ensure that it is properly administered. DDS will conduct a follow-up review during the next scheduled audit, to ensure that the procedures in place are followed and that all missing equipment is reported and surveyed per State equipment guidelines.

Finding 3: Missing Invoices and Attendance Documentation (Repeat)

The review of 66 Residential, Transportation and Day Program vendor files showed that HRC reimbursed 12 vendors for services provided to consumers without either a turnaround invoice, or attendance documentation attached. HRC provided a copy of its procedures detailing the processing of provider of care claim forms for payment. HRC stated that it is in the process of reviewing these procedures with fiscal staff in order to improve future compliance. DDS will conduct a follow-up review during the next scheduled audit to ensure that HRC is following its implemented procedures and that all invoices are supported before payments are made to the vendor.

Finding 4: Lack of Signatory Authority (Repeat)

The review of the bank signature cards revealed that HRC's Client Trust Account lacked the required DDS signatory authority. This issue was identified in previous audit reports. HRC states it continues to ask its Social Security office to confirm that they have authority to "assign" Representative Payeeship to the Department of Developmental Services. Once HRC obtains something in writing which supports this effective assignment, they will execute the bank cards for the Consumer Trust Client bank account and include DDS on the appropriate level of cards. HRC should note that DDS is not seeking Representative Payeeship, but signatory authority for all bank accounts that are identified as having State funds as stated in its contract with HRC. HRC should ensure that signatory authorization is given to both DDS and HRC for all bank accounts that are identified in the contract between the State and HRC.

Finding 5: Vacation and Sick Time Recorded Incorrectly on the Targeted Case Management Time Study Forms (DS1916) (Repeat)

The review of the Targeted Case Management Rate (TCM) study revealed that 5 out of 10 sampled employees' vacation and sick hours recorded on the

employee timesheets did not properly reflect time recorded on the TCM study forms (DS1916). HRC stated that based on DDS' review of sampled TCM Rate Study forms, it has included in its response, HRC's review of employees' vacation and sick hours for the TCM Rate Study conducted in May 2010, and believes that this issue has been resolved going forward. DDS will conduct a follow-up review of HRC's May 2010, TCM Rate Study during the next scheduled audit to ensure that the current survey was conducted correctly and does not have any errors.

Finding 6: Missing Hold Harmless Clause (Repeat)

The review of HRC's facility lease agreements with The Realty Associates Fund V of the Torrance office and [REDACTED] and [REDACTED] of the Long Beach office revealed all lease agreements did not include a "Hold Harmless" clause as required by the State contract. HRC provided documentation to show that the lease with Realty Associates Fund V of the Torrance office was terminated. In addition, as of December 2009, Buildings A and B (21231 and 21307 Hawthorne Boulevard) were sold to a new owner, Del Harbor Foundation, and a "Hold Harmless" clause has been included in the new lease. HRC stated that as the office leases for [REDACTED] and [REDACTED] are due for renewal in the future, they will negotiate with the landlords to include the "Hold Harmless" clause. DDS recommends that HRC continue to negotiate with the landlords and have the current lease agreements amended to include the "Hold Harmless" clause as required by the State contract.

Finding 7: Duplicate Consumer Information

The review of Operational Indicator Report Number 7, Detail Listing of Duplicate Clients, disclosed 5 instances in which consumers had either a duplicate Social Security or Medi-Cal number. HRC states it has taken corrective action to resolve consumer information that showed either a duplicate Social Security or Medi-Cal number. In addition, HRC is implementing a process to identify and correct duplicate consumer information on a semi-annual basis. DDS will conduct a follow-up review during the next scheduled audit to ensure procedures in place are followed, and that consumer information is reviewed semi-annually as stated in HRC's response.

APPENDIX A

HARBOR REGIONAL CENTER

**RESPONSE
TO AUDIT FINDINGS**

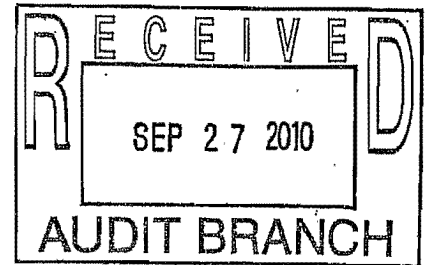
(Certain documents provided by the Harbor Regional Center as attachments to its response are not included in this report due to the detailed and sometimes confidential nature of the information.)



HARBOR
REGIONAL
CENTER

September 24, 2010

Edward Yan, Manager
Audit Branch
Department of Developmental Services
1600 Ninth Street, Room 230, MS 2-10
Sacramento, CA 95814



**Re: Audit of Harbor Regional Center (HRC), Fiscal Years 2006-07, 2007-08, and 2008-09--
--Draft Report**

Dear Mr. Yan:

Following please find our response to the findings in the draft report.

Thank you for the opportunity to respond to the findings. If you have any questions, please contact me at (310) 543-0625.

Best regards,

Judy Wada
Chief Financial Officer

Enclosure

Cc: Patricia Del Monico, HRC
Kaye Quintero, HRC
Rita Walker, DDS
Karyn Meyreles, DDS
Ellen Nzima, DDS (with full attachments)

Finding 1: Over/Under-Stated Claims

Fiscal Years 2006-07, 2007-08, and 2008-09

We notified vendors and are collecting the Overpayments Due to Duplicate Payments and Due to Incorrect Attendance, with the exception of Graceland Home. Graceland Home closed and the vendorization was terminated effective September 30, 2007. Notwithstanding, HRC did contact the owner regarding the overpayment and did collect \$1,000.00 toward the overpayment. The last check received towards the overpayment was received in February, 2010. The balance is uncollectible. All Underpayments Due to Incorrect Attendance were paid to the providers.

Fiscal Years 2003-04, 2004-05, and 2005-06

Attached please find a report updating the status of the Overpayments to Closed Fiscal Years listed in the draft report. To date, \$25,146.52 has been collected or is pending; \$6,687.89 should be adjusted from the total because the amounts were incorrect; and \$3,461.74 is uncollectable because the vendors are not current providers.

Finding 2: Equipment – Missing Survey Reports

Attached please find a summary of the Property Survey Reports (STD.152) for the twelve items identified in the audit and copies of the reports. HRC's procedures do include the completion and filing of all required forms with DDS. Attached please find a copy of HRC Procedure #1017—Inventory Recording and Disposal of Agency Property. We are currently reviewing the procedure to ensure that it is correctly administered.

Finding 3: Missing Invoices and Attendance Documentation

We updated HRC Procedure #1052—Processing Provider of Care Claim Forms for Payment in May 2009. We are continuing to review the procedure with our fiscal staff to improve future compliance.

Finding 4: Lack of Signatory Authority

We continue to ask our Social Security office for guidance to confirm we have the authority to "assign" our Representative Payeeship to the Department of Developmental Services. Once we have something in writing which supports this effective assignment, we will execute the bank

cards for the Consumer Trust (Client Funds) bank account to include DDS on the appropriate level of cards.

Finding 5: Vacation and Sick Time Recorded Incorrectly on the Targeted Case Management Tim Study Forms (DS1916)

Based on the review of sample TCM Time Study forms in the audit, HRC did include a review of employees' vacation and sick hours for the TCM Time Study conducted in May, 2010. We believe this issue has been resolved going forward.

Finding 6: Missing Hold Harmless Clause

The leases that were in place at the time of the audit were negotiated before this requirement was added to the contract. Our landlords have been reluctant to renegotiate to add the additional clause. The lease with Realty Associates Fund V of the Torrance office has been terminated. And in December 2009, Buildings A and B (21231 and 21307 Hawthorne Boulevard) were sold to a new owner, The Del Harbor Foundation. The hold harmless clause is included in the new lease. Attached is a copy of the lease, please see Section 50. HOLD HARMLESS. When the other leases are due in the future, we will negotiate to include the hold harmless clause.

Finding 7: Duplicate Consumer Information

We reviewed the Duplicate Consumer Records. For #1-4, we found that incorrect Social Security Numbers were indeed entered and we have since corrected the records. Regarding #5, we found that one client does not have a MediCal number; that the number was erroneously entered. This has been corrected as well. We are implementing a process to identify and correct duplicate consumer information on a semiannual basis.

Harbor Regional Center
Over/Under-Stated Claims
Fiscal Years 2006-07, 2007-08, and 2008-09

	Unique Client Identification Number	Vendor Number	Vendor Name	Service Code	Authorization Number	Payment Period	Over/Under Payments	Recovered Amount	Unresolved Amount
Overpayment Due to Duplicate Payments									
1		H00936	Long Beach Retarded Children's Foundation	505		200708	\$426.14	\$426.14	\$0.00
2		H22945	California Elwyn, Inc.	880		200609	\$173.40	\$173.40	\$0.00
3		H73566	California Behavior	880		200702	\$360.05	\$0.00	\$360.05
4		HH0074	Del Leon Home-Mira Mar	915		200610	\$3,488.00	\$0.00	\$3,488.00
5		HH0827	Graceland Home	915		200709	\$5,159.00	\$1,000.00	\$4,159.00
Total for Duplicate Payments							\$9,606.59	\$1,599.54	\$8,007.05
Overpayment Due to Attendance Documentation Not Matching to Days Reported on Invoice									
1		H26181	Milestones Behavioral Treatment	515		200807	\$929.74	\$0.00	\$929.74
Total for Attendance Documentation Not Matching to Days Reported on Invoice							\$929.74	\$0.00	\$0.00
Underpayments to the Day Programs									
1		H13563	Cypress Collete	505		200702	(\$21.06)	(\$21.06)	\$0.00
2		H13563	Cypress Collete	505		200702	(\$18.72)	(\$18.72)	\$0.00
3		H13563	Cypress Collete	505		200702	(\$18.72)	(\$18.72)	\$0.00
4		H13563	Cypress Collete	505		200702	(\$21.06)	(\$21.06)	\$0.00
5		H13563	Cypress Collete	505		200702	(\$21.06)	(\$21.06)	\$0.00
6		H13563	Cypress Collete	505		200702	(\$21.06)	(\$21.06)	\$0.00
7		H13563	Cypress Collete	505		200702	(\$18.72)	(\$18.72)	\$0.00
8		H13563	Cypress Collete	505		200702	(\$11.70)	(\$11.70)	\$0.00
9		H13563	Cypress Collete	505		200702	(\$21.06)	(\$21.06)	\$0.00
10		H13563	Cypress Collete	505		200702	(\$21.06)	(\$21.06)	\$0.00
11		H13563	Cypress Collete	505		200702	(\$21.06)	(\$21.06)	\$0.00
12		H13563	Cypress Collete	505		200702	(\$19.89)	(\$19.89)	\$0.00

**Harbor Regional Center
Over/Under-Stated Claims
Fiscal Years 2006-07, 2007-08, and 2008-09**

	Unique Client Identification Number	Vendor Number	Vendor Name	Service Code	Authorization Number	Payment Period	Over/Under Payments	Recovered Amount	Unresolved Amount
13		H13563	Cypress Collete	505		200702	(\$18.72)	(\$18.72)	\$0.00
14		H13563	Cypress Collete	505		200702	(\$21.06)	(\$21.06)	\$0.00
15		H13563	Cypress Collete	505		200702	(\$18.72)	(\$18.72)	\$0.00
16		H13563	Cypress Collete	505		200702	(\$19.89)	(\$19.89)	\$0.00
17		H13563	Cypress Collete	505		200702	(\$17.55)	(\$17.55)	\$0.00
18		HX0285	Our House Theatrical Living & Learning Center	510		200702	(\$38.59)	(\$38.59)	\$0.00
19		HX0285	Our House Theatrical Living & Learning Center	510		200702	(\$11.35)	(\$11.35)	\$0.00
20		HX0285	Our House Theatrical Living & Learning Center	510		200702	(\$43.13)	(\$43.13)	\$0.00
21		HX0285	Our House Theatrical Living & Learning Center	510		200702	(\$43.13)	(\$43.13)	\$0.00
22		HX0285	Our House Theatrical Living & Learning Center	510		200702	(\$43.13)	(\$43.13)	\$0.00
23		HX0285	Our House Theatrical Living & Learning Center	510		200702	(\$43.13)	(\$43.13)	\$0.00
24		HX0285	Our House Theatrical Living & Learning Center	510		200702	(\$40.86)	(\$40.86)	\$0.00
25		HX0285	Our House Theatrical Living & Learning Center	510		200702	(\$15.89)	(\$15.89)	\$0.00
26		HX0285	Our House Theatrical Living & Learning Center	510		200702	(\$43.13)	(\$43.13)	\$0.00
27		H19113	Adult Developmental Center Gardena	510		200703	(\$10.80)	(\$10.80)	\$0.00
28		H19113	Adult Developmental Center Gardena	510		200704	(\$22.68)	(\$22.68)	\$0.00
29		H19113	Adult Developmental Center Gardena	510		200705	(\$23.76)	(\$23.76)	\$0.00
30		H19113	Adult Developmental Center Gardena	510		200706	(\$22.68)	(\$22.68)	\$0.00
31		H19113	Adult Developmental Center Gardena	510		200707	(\$22.68)	(\$22.68)	\$0.00
32		H19113	Adult Developmental Center Gardena	510		200708	(\$24.84)	(\$24.84)	\$0.00
33		H19113	Adult Developmental Center Gardena	510		200709	(\$20.52)	(\$20.52)	\$0.00
34		H19113	Adult Developmental Center Gardena	510		200710	(\$24.84)	(\$24.84)	\$0.00
35		H19113	Adult Developmental Center Gardena	510		200711	(\$21.60)	(\$21.60)	\$0.00

**Harbor Regional Center
Over/Under-Stated Claims
Fiscal Years 2006-07, 2007-08, and 2008-09**

	Unique Client Identification Number	Vendor Number	Vendor Name	Service Code	Authorization Number	Payment Period	Over/Under Payments	Recovered Amount	Unresolved Amount
36		H19113	Adult Developmental Center Gardena	510		200712	(\$19.44)	(\$19.44)	\$0.00
37		H19113	Adult Developmental Center Gardena	510		200801	(\$22.68)	(\$22.68)	\$0.00
38		H19113	Adult Developmental Center Gardena	510		200802	(\$21.60)	(\$21.60)	\$0.00
39		H19113	Adult Developmental Center Gardena	510		200803	(\$22.68)	(\$22.68)	\$0.00
40		H19113	Adult Developmental Center Gardena	510		200804	(\$17.28)	(\$17.28)	\$0.00
41		H19113	Adult Developmental Center Gardena	510		200804	(\$23.76)	(\$23.76)	\$0.00
42		H19113	Adult Developmental Center Gardena	510		200805	(\$22.68)	(\$22.68)	\$0.00
43		H19113	Adult Developmental Center Gardena	510		200806	(\$22.68)	(\$22.68)	\$0.00
44		H19113	Adult Developmental Center Gardena	510		200807	(\$23.76)	(\$23.76)	\$0.00
45		H19113	Adult Developmental Center Gardena	510		200808	(\$22.68)	(\$22.68)	\$0.00
46		H19113	Adult Developmental Center Gardena	510		200809	(\$22.68)	(\$22.68)	\$0.00
47		H19113	Adult Developmental Center Gardena	510		200810	(\$24.84)	(\$24.84)	\$0.00
48		H19113	Adult Developmental Center Gardena	510		200811	(\$19.44)	(\$19.44)	\$0.00
49		H19113	Adult Developmental Center Gardena	510		200812	(\$21.60)	(\$21.60)	\$0.00
50		H19113	Adult Developmental Center Gardena	510		200901	(\$21.60)	(\$21.60)	\$0.00
51		H19113	Adult Developmental Center Gardena	510		200902	(\$17.81)	(\$17.81)	\$0.00
52		H19113	Adult Developmental Center Gardena	510		200903	(\$23.05)	(\$23.05)	\$0.00
53		H19113	Adult Developmental Center Gardena	510		200904	(\$23.05)	(\$23.05)	\$0.00
54		H19113	Adult Developmental Center Gardena	510		200905	(\$20.95)	(\$20.95)	\$0.00
55		H19113	Adult Developmental Center Gardena	510		200906	(\$17.81)	(\$17.81)	\$0.00
56		H26181	Milestones Behavioral Treatment	515		200702	(\$46.93)	(\$46.93)	\$0.00
57		H26181	Milestones Behavioral Treatment	515		200702	(\$46.93)	(\$46.93)	\$0.00
58		H26181	Milestones Behavioral Treatment	515		200702	(\$46.93)	(\$46.93)	\$0.00

**Harbor Regional Center
Over/Under-Stated Claims
Fiscal Years 2006-07, 2007-08, and 2008-09**

	Unique Client Identification Number	Vendor Number	Vendor Name	Service Code	Authorization Number	Payment Period	Over/Under Payments	Recovered Amount	Unresolved Amount
59		H26181	Milestones Behavioral Treatment	515		200702	(\$41.99)	(\$41.99)	\$0.00
60		H26181	Milestones Behavioral Treatment	515		200702	(\$46.93)	(\$46.93)	\$0.00
61		H26181	Milestones Behavioral Treatment	515		200702	(\$46.93)	(\$46.93)	\$0.00
62		H26181	Milestones Behavioral Treatment	515		200702	(\$46.93)	(\$46.93)	\$0.00
63		H26181	Milestones Behavioral Treatment	515		200702	(\$41.99)	(\$41.99)	\$0.00
64		H26181	Milestones Behavioral Treatment	515		200702	(\$46.93)	(\$46.93)	\$0.00
65		H26181	Milestones Behavioral Treatment	515		200702	(\$46.93)	(\$46.93)	\$0.00
66		H26181	Milestones Behavioral Treatment	515		200702	(\$46.93)	(\$46.93)	\$0.00
67		H26181	Milestones Behavioral Treatment	515		200702	(\$37.05)	(\$37.05)	\$0.00
68		H58500	Taft College	520		200702	(\$73.20)	(\$73.20)	\$0.00
69		HL0068	Learning Independence	520		200712	(\$27.60)	(\$27.60)	\$0.00
70		H13563	Cypress Collete	505		200802	(\$94.35)	(\$94.35)	\$0.00
71		H13563	Cypress Collete	505		200802	(\$62.90)	(\$62.90)	\$0.00
72		H13563	Cypress Collete	505		200802	(\$62.90)	(\$62.90)	\$0.00
73		H13563	Cypress Collete	505		200802	(\$94.35)	(\$94.35)	\$0.00
74		H13563	Cypress Collete	505		200802	(\$94.35)	(\$94.35)	\$0.00
75		H13563	Cypress Collete	505		200802	(\$94.35)	(\$94.35)	\$0.00
76		H13563	Cypress Collete	505		200802	(\$94.35)	(\$94.35)	\$0.00
77		H13563	Cypress Collete	505		200802	(\$94.35)	(\$94.35)	\$0.00
78		H13563	Cypress Collete	505		200802	(\$62.90)	(\$62.90)	\$0.00
79		H13563	Cypress Collete	505		200802	(\$94.35)	(\$94.35)	\$0.00
80		H13563	Cypress Collete	505		200802	(\$94.35)	(\$94.35)	\$0.00
81		H13563	Cypress Collete	505		200802	(\$62.90)	(\$62.90)	\$0.00

Harbor Regional Center
Over/Under-Stated Claims
Fiscal Years 2006-07, 2007-08, and 2008-09

	Unique Client Identification Number	Vendor Number	Vendor Name	Service Code	Authorization Number	Payment Period	Over/Under Payments	Recovered Amount	Unresolved Amount
82		H13563	Cypress Collete	505		200802	(\$62.90)	(\$62.90)	\$0.00
83		H13563	Cypress Collete	505		200802	(\$62.90)	(\$62.90)	\$0.00
84		H13563	Cypress Collete	505		200802	(\$94.35)	(\$94.35)	\$0.00
85		H13563	Cypress Collete	505		200802	(\$94.35)	(\$94.35)	\$0.00
Total for Underpayment to the Day Program							(\$3,245.02)	(\$3,245.02)	\$0.00

Harbor Regional Center
Follow-up on the Over/Under-Stated Claims Finding from the Prior DDS Audit Report
Fiscal Years 2003-04, 2004-05, and 2005-06

	Unique Client Identification Number	Vendor Number	Vendor Name	Service Code	Authorization Number	Payment Period	Over/Under Payments	Amount Recovered	Amount Unresolved
Overpayments to Closed Fiscal Years									
1		H17063	Barbara Dawson Adult	510		5/05	\$720.40	\$0.00	\$720.40
2		H17291	Archway I	915		1/05	\$3,392.00	\$3,392.00	\$0.00
3		H17063	Barbara Dawson Adult	510		7/05	\$612.34	\$0.00	\$612.34
4		H17068	Therapeutic Arts Program	510		7/04	\$229.75	\$0.00	\$229.75
5		HH0028	Santos Home	915		12/05	\$1,904.00	\$0.00	\$1,904.00
6		HH0911	Sky Homes	915		10/05	\$4,132.00	\$4,132.00	\$0.00
7		HH0076	Amy Tony Home, Inc.	915		7/05	\$5,009.00	\$5,009.00	\$0.00
8		H22945	California Elwyn, Inc.	880		9/06	\$112.20	\$112.20	\$0.00
9		HH0955	Casa Sta. Maria	915		10/05	\$2,900.18	\$2,900.18	\$0.00
10		H17068	Therapeutic Arts Program	510		12/04	\$137.85	\$137.85	\$0.00
11		H17470	Dorset Home	915		8/05-9/05	\$10,640.80	\$5,993.98	\$4,646.82
12		H66917	J's Guest Home - Jacqueline	915		4/05	\$2,129.00	\$0.00	\$2,129.00
13		H17410	RNJ II	915		6/06	\$173.72	\$173.72	\$0.00
14		HH0208	Le Vien Homes, Inc. -Walnut	915		2/06-3/06	\$164.55	\$164.55	\$0.00
15		HH0166	AM's Residential Facility	915		7/06-6/07	\$2,141.00	\$2,141.00	\$0.00
16		HW0125	Westview Services, Inc.	515		7/04-8/05	\$693.11	\$0.00	\$693.11
17		HW0015	Morning Sky	515		8/03	\$204.25	\$204.25	\$0.00
Total Overpayment to Closed Fiscal Years							\$35,296.15	\$24,360.73	\$10,935.42

Harbor Regional Center
Follow-up on the Over/Under-Stated Claims Finding from the Prior DDS Audit Report
Fiscal Years 2003-04, 2004-05, and 2005-06

	Unique Client Identification Number	Vendor Number	Vendor Name	Service Code	Authorization Number	Payment Period	Over/Under Payments	Amount Recovered	Amount Unresolved
Underpayment to Closed Fiscal Year									
1		H17341	Canyon Verde	505		6/06	(\$51.18)	(\$51.18)	\$0.00
Total Underpayment to Closed Fiscal Year							(\$51.18)	(\$51.18)	\$0.00

**Harbor Regional Center
Missing Survey Reports
Fiscal Years 2006-07, 2007-08, and 2008-09**

	Description	Brand	State Tag Number
1	LCD Projector XG-E1200U	Sharp	318856
2	Projector Model XG-NV5XU	Sharp	329600
3	Projector XG-E1200U	Sharp	329754
4	Projector	Plus Data U2 1130	332187
5	Projector	Epson EMP-7700	332188
6	Laptop Latitude D800	Dell	342127
7	Laptop	Dell	331997
8	Laser Jet Color Printer C2003A	Hewlett-Packard	309135
9	Panasonic Color TV PV-M2035	Panasonic	309073
10	Scanner	Ricoh	329758
11	Camera w/case	Poloroid	323880
12	Catalyst Switch	Catalyst	332126

Harbor Regional Center
Missing Invoices and Attendance Documentation
Fiscal Years 2006-07, 2007-08, and 2008-09

Vendor Number		Vendor Name	Service Code	Service Months
1	PH1285	Ambitions	113	May-08
				June-08
2	PH1287	Ambitions	113	May-08
				June-08
3	H13563	Cypress Collete	505	Oct-06
				Dec-06
4	H00936	Long Beach Retarded Children's Foundation	505	Oct-06
				Dec-06
5	H66355	Westview Vocational Services	510	Oct-06
				Feb-08
6	H58500	Taft College	520	Oct-06
				Dec-06
7	H17041	St. Joseph Family Home	905	Dec-06
				Apr-08
8	H17455	Hayes Home	905	Dec-06
9	H67050	South Bay Family Home	910	Dec-06
10	HH0884	Alliance	910	Dec-06
11	HH0004	Hai's #1	920	Dec-06
12	H17292	Archways #2	920	Dec-06

Harbor Regional Center
Summary of Duplicate Consumer Records
Fiscal Years 2006-07, 2007-08, and 2008-09

Unique Client Identification Number		Duplicated Information
1		Social Security Number
2		Social Security Number
3		Social Security Number
4		Social Security Number
5		Medical Identification Number