

**DEPARTMENT OF DEVELOPMENTAL SERVICES'**  
**AUDIT OF**  
**SYNERGY BEHAVIOR CONSULTANTS, INC.**

**Program:**

Client/Parent Support Behavior Intervention Training – PV1740

Audit Period: January 1, 2022, through December 31, 2022

**Audit Section**

**Auditors:** Alimou Diallo, Chief of Vendor Audit Unit  
Lucy Lao-Hernandez, Supervisor  
Vitaliy Bondar, Auditor

# SYNERGY BEHAVIOR CONSULTANTS, INC.

## TABLE OF CONTENTS

	Page(s)
EXECUTIVE SUMMARY .....	1
BACKGROUND.....	2
OBJECTIVE, SCOPE AND METHODOLOGY .....	2
CONCLUSION.....	4
VIEWS OF RESPONSIBLE OFFICIALS .....	4
RESTRICTED USE .....	4
ATTACHMENT A – VENDOR’S RESPONSE .....	5

## **EXECUTIVE SUMMARY**

The Department of Developmental Services (DDS) has audited Synergy Behavior Consultants, Inc. (SBC). The audit was performed upon the Client/Parent Support Behavior Intervention Training (CSBIT) program for the period of January 1, 2022, through December 31, 2022.

The result of the audit disclosed no issue of non-compliance.

## **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 SBC's fiscal accountability requirement and its program were compliant with the W&I Code, California Code of Regulations (CCR), Title 17, State and Federal laws and regulations and the regional center's contract with SBC for the period of January 1, 2022, through December 31, 2022.

### **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 SBC, nor was this audit intended to express an opinion on the financial statements. The auditors limited the review of SBC'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 SBC complied with W&I Code and CCR, Title 17. Also, any complaints that DDS' Audit Section was aware of regarding non-compliance with laws and regulations were reviewed and addressed during the course of the audit.

The audit scope was determined by reviewing the program provided to Valley Mountain Regional Center (VMRC) that utilized SBC's services during the audit period. SBC provided one type of services, which DDS audited. By analyzing the information received from the vendor, an internal control questionnaire and a risk analysis, it was determined that testing a sample period of calendar year 2022 would be sufficient to fulfill the audit objectives.

## **Client/Parent Support Behavior Intervention Training**

During the audit period, SBC operated one CSBIT program. The audit included the review of SBC's CSBIT program, Vendor Number PV1740, SC 048 and testing was done for the calendar year 2022.

### **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:

- Reviewed vendor files for contracts, rate letters, program designs, POS authorizations and correspondence pertinent to the review.
- Corresponded with regional center staff for vendor background information and to obtain insight into the vendor's operations.
- Interviewed vendor staff and management to gain an understanding of the vendor's accounting procedures and processes for regional center billing.
- Obtained and reviewed the vendor's internal control questionnaire.
- Reviewed vendor service/attendance records to determine if the vendor had sufficient and appropriate evidence to support the direct care services billed to the regional center.
- Analyzed the vendor's payroll and attendance/service records to determine if the appropriate level of staffing was provided.

## **CONCLUSION**

The audit of SBC revealed that this vendor maintained its records in accordance with the requirements of CCR, Title 17. For the sampled period tested, DDS was able to obtain the evidence necessary to achieve the audit objectives. The billing for the program audited were found to have sufficient, competent, and relevant evidence to support the direct-care hours billed.

## **VIEWS OF RESPONSIBLE OFFICIALS**

DDS issued a draft report on October 17, 2023. SBC responded via email on October 19, 2023, that SBC agreed with the conclusion of the audit report.

## **RESTRICTED USE**

This report is solely for the information and use of DDS, Department of Health Care Services, VMRC and SBC. This restriction is not intended to limit distribution of this report, which is a matter of public record.

## **ATTACHMENT A – VENDOR’S RESPONSE**

### **SYNERGY BEHAVIOR CONSULTANTS, INC.**

**The vendor agrees with the contents of the audit report. There were no audit findings. To request a copy of this document, please contact the DDS Audit Section at (916) 654-3695.**