AUDIT OF THE
INLAND REGIONAL CENTER
FOR FISCAL YEAR 2014-15

Department of Developmental Services
November 19, 2018

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EXECUTIVE SUMMARY

The Department of Developmental Services (DDS) conducted a fiscal compliance audit of Inland Regional Center (IRC) to ensure IRC is compliant with the requirements set forth in the Lanterman Developmental Disabilities Services Act and Related Laws/Welfare and Institutions (W&I) Code; the Home and Community-based Services (HCBS) Waiver for the Developmentally Disabled; California Code of Regulations (CCR), Title 17; Federal Office of Management and Budget (OMB) Circulars A-122 and A-133; and the State Contract between DDS and IRC. Overall, the audit indicated that IRC maintains accounting records and supporting documentation for transactions in an organized manner.

The audit period was July 1, 2014, through June 30, 2015, with follow-up as needed into prior and subsequent periods. This report identifies some areas where IRC'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 IRC's operations. A follow-up review was performed to ensure IRC has taken corrective action to resolve the findings identified in the prior DDS audit report.

Findings that need to be addressed.

Finding 1: Purchase of Service Expenses Not Tied to Consumer Unique Client Identification Number

The review of operational indicator reports revealed that five vendors incorrectly billed IRC for services provided to consumers from July 2014 to January 2016. IRC reimbursed $182,773 to these vendors; however, the payments were billed at a contract rate and were not tied to consumers' Unique Client Identifier (UCI) numbers. This is not in compliance with CCR, Title 17, Section 50604(d)(1).

Finding 2: Policies and Procedures for Procurement (Repeat)

The review of IRC's procurement policies and procedures revealed IRC has not included provisions for the fair and equitable recoupment of Community Placement Plan (CPP) funds should a vendor cease to provide services to consumers after a specified period of time. In its prior response, IRC agreed with the finding and stated it would develop a new Board approved procurement policy; however, the current review indicated that the procurement policy has not been amended. This is not in compliance with the State Contract, Article II, Section 2(c).

Finding 3: **Fundraising Expenditures Claimed to State (Repeat)**

The review of IRC's donations revealed that one employee's job duties included coordinating IRC's annual golf tournament. This is not in compliance with the State Contract, Article I, Sections 11(f), (g), and (h). Fundraising should not be part of an employee's job duties as it is not essential in the delivery of IRC direct consumer or administration services. This issue was noted in the prior audit report. IRC stated that it will take corrective action to resolve the issue.

BACKGROUND

DDS is responsible, under the W&I Code, for ensuring that persons with developmental disabilities (DD) receive the services and supports they need to lead more independent, productive, and integrated 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 (RCs). The RCs 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 (HHS), Centers for Medicare and Medicaid Services (CMS), that services billed under California's 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 Section conducts fiscal compliance audits of each RC no less than every two years, and completes follow-up reviews in alternate years. Also, DDS requires RCs to contract with independent Certified Public Accountants (CPAs) 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 RC will also be monitored by the DDS Federal Programs Operations Section to assess overall programmatic compliance with HCBS Waiver requirements. The HCBS Waiver compliance monitoring review has its own criteria and processes. These audits and program reviews are an essential part of an overall DDS monitoring system that provides information on RCs' fiscal, administrative, and program operations.

DDS and Inland Counties Regional Center, Inc. entered into State Contract HD149008, effective July 1, 2014, through June 30, 2021. This contract specifies that IRC will operate an agency known as the Inland Regional Center (IRC) to provide services to individuals with DD and their families in Riverside and San Bernardino Counties. The contract is funded by state and federal funds that are dependent upon IRC performing certain tasks, providing services to eligible consumers, and submitting billings to DDS.

This audit was conducted at IRC from May 16, 2016, through June 17, 2016, by the Audit Section of DDS.

▪ AUTHORITY

The audit was conducted under the authority of California's W&I Code, Section 4780.5 and Article IV, Section 3 of the State Contract between DDS and IRC.

CRITERIA

The following criteria were used for this audit:

- W&I Code,
- "Approved Application for the HCBS Waiver for the Developmentally Disabled,"
- CCR, Title 17,
- OMB Circulars A-122 and A-133, and
- The State Contract between DDS and IRC, effective July 1, 2014.

AUDIT PERIOD

The audit period was July 1, 2014, through June 30, 2015, 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 RC's fiscal, administrative, and program operations. The objectives of this audit were:

- To determine compliance with the W&I Code,
- To determine compliance with CCR, Title 17 regulations,
- To determine compliance with the provisions of the HCBS Waiver Program for the Developmentally Disabled,
- To determine compliance with OMB Circulars A-122 and A-133, and
- To determine that costs claimed were in compliance with the provisions of the State Contract between DDS and IRC.

The audit was conducted in accordance with the Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States. However, the procedures do not constitute an audit of IRC's financial statements. DDS limited the scope to planning and performing audit procedures necessary to obtain reasonable assurance that IRC was in compliance with the objectives identified above. Accordingly, DDS examined transactions on a test basis to determine whether IRC was in compliance with the W&I Code; CCR, Title 17; the HCBS Waiver for the Developmentally Disabled; OMB Circulars A-122 and A-133; and the State Contract between DDS and IRC.

DDS' review of IRC's internal control structure was conducted to gain an understanding of the transaction flow and the policies and procedures, as necessary, to develop appropriate auditing procedures.

DDS reviewed the annual audit reports that were conducted by an independent CPA firm for Fiscal Year (FY) 2014-15, issued on March 14, 2016. It was noted that no management letter was issued for IRC. This review was performed to determine the impact, if any, upon the DDS audit and, as necessary, develop appropriate audit procedures.

The audit procedures performed included the following:

I. Purchase of Service

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

- DDS tested the sample items to determine if the payments made to service providers were properly claimed and could be supported by appropriate documentation.

- DDS 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 IRC. The rates charged for the services provided to individual consumers were reviewed to ensure compliance with the provision of the W&I Code; the HCBS Waiver for the Developmentally Disabled; CCR, Title 17, OMB Circulars A-122 and A-133; and the State Contract between DDS and IRC.

- DDS selected a sample of individual Consumer Trust Accounts to determine if there were any unusual activities and whether any account balances exceeded $2,000, as prohibited by the Social Security Administration. In addition, DDS determined if any retroactive Social Security benefit payments received exceeded the $2,000 resource limit for longer than nine months. DDS also reviewed these accounts to ensure that the interest earnings were distributed quarterly, personal and incidental funds were paid before the 10th of each month, and proper documentation for expenditures was maintained.

- The Client Trust Holding Account, an account used to hold unidentified consumer trust funds, was tested to determine whether funds received were properly identified to a consumer or returned to the Social Security Administration in a timely manner. An interview with IRC staff revealed that IRC 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 the Social Security Administration, or other sources, in a timely manner.

- DDS selected a sample of Uniform Fiscal Systems (UFS) reconciliations to determine if any accounts were out of balance or if there were any outstanding items that were not reconciled.

- DDS analyzed all of IRC's bank accounts to determine whether DDS had signatory authority as required by the State Contract with DDS.

- DDS selected a sample of bank reconciliations for Operations (OPS) accounts and Consumer Trust bank accounts to determine if the reconciliations were properly completed on a monthly basis.

II. Regional Center OPS

DDS selected a sample of OPS claims billed to DDS to determine compliance with the State Contract. The sample included various expenditures claimed for administration to ensure that IRC's accounting staff had been properly inputting data, transactions were recorded on a timely basis, and expenditures charged to various operating areas were valid and reasonable. The following procedures were performed:

- A sample of the personnel files, timesheets, payroll ledgers, and other supporting documents were selected to determine if there were any overpayments or errors in the payroll or the payroll deductions.

- A sample of OPS expenses, including, but not limited to, purchases of office supplies, consultant contracts, insurance expenses, and lease agreements were tested to determine compliance with the State Contract.

- A sample of equipment was selected and physically inspected to determine compliance with requirements of the State Contract.

- DDS reviewed IRC's policies and procedures for compliance with the DDS Conflict of Interest regulations, and selected a sample of personnel files to determine if the policies and procedures were being followed.

III. Targeted Case Management (TCM) and Regional Center Rate Study

The TCM Rate Study determines the DDS rate of reimbursement from the federal government. The following procedure was performed upon the study:

- Reviewed applicable records of the TCM Rate Study. DDS examined the month of May 2015 and traced the reported information to source documents.

The Case Management Time Study, conducted in May 2013, was reviewed in the prior DDS audit that included FY 2012-13. As a result, there was no Case Management Time Study reviewed for this audit period.

IV. Service Coordinator Caseload Survey

Under W&I Code, Section 4640.6(e), RCs are required to provide service coordinator caseload data to DDS. The following average service coordinator-to-consumer ratios apply per W&I Code, Section 4640.6(c)(1)(2)(3)(A)(B)(C):

"(c) Contracts between the department and regional centers shall require regional centers to have service coordinator-to-consumer ratios, as follows:

(1) An average service coordinator-to-consumer ratio of 1 to 62 for all consumers who have not moved from the developmental centers to the community since April 14, 1993. In no case shall a service coordinator for these consumers have an assigned caseload in excess of 79 consumers for more than 60 days.

(2) An average service coordinator-to-consumer ratio of 1 to 45 for all consumers who have moved from a developmental center to the community since April 14, 1993. In no case shall a service coordinator for these consumers have an assigned caseload in excess of 59 consumers for more than 60 days.

(3) Commencing January 1, 2004, the following coordinator-to-consumer ratios shall apply:

(A) All consumers three years of age and younger and for consumers enrolled in the Home and Community-based Services Waiver program for persons with developmental disabilities, an average service coordinator-to-consumer ratio of 1 to 62.

(B) All consumers who have moved from a developmental center to the community since April 14, 1993, and have lived continuously in the community for at least 12 months, an average service coordinator-to-consumer ratio of 1 to 62.

(C) All consumers who have not moved from the developmental centers to the community since April 14, 1993, and who are not described in subparagraph (A), an average service coordinator-to-consumer ratio of 1 to 66."

DDS also reviewed the Service Coordinator Caseload Survey methodology used in calculating the caseload ratios 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(e).

V. <u>Early Intervention Program (EIP Part C Funding)</u>

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

VI. Family Cost Participation Program (FCPP)

The FCPP was created for the purpose of assessing consumer costs to parents based on income level and 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 (IPP). To determine whether IRC was in compliance with CCR, Title 17, and the W&I Code, DDS performed the following procedures during the audit review:

- Reviewed the list of consumers who received respite, day care, and camping services, for ages 0 through 17 years who live with their parents and are not Medi-Cal eligible, to determine their contribution for the FCPP.

- Reviewed the parents' income documentation to verify their level of participation based on the FCPP Schedule.

- Reviewed copies of the notification letters to verify that the parents were notified of their assessed cost participation within 10 working days of receipt of the parents' complete income documentation.

- Reviewed vendor payments to verify that IRC is paying for only its assessed share of cost.

VII. Annual Family Program Fee (AFPF)

The AFPF was created for the purpose of assessing an annual fee of up to $200 based on income level of families with children between the ages of 0 through 17 years receiving qualifying services through the RC. The AFPF fee shall not be assessed or collected if the child receives only respite, day care, or camping services from the RC and a cost for participation is assessed to the parents under FCPP. To determine whether IRC is in compliance with the W&I Code, DDS requested a list of AFPF assessments and verified the following:

- The adjusted gross family income is at or above 400 percent of the Federal poverty level based upon family size.

- The child has a DD or is eligible for services under the California Early Intervention Services Act.

- The child is less than 18 years of age and lives with his or her parent.

- The child or family receives services beyond eligibility determination, needs assessment, and service coordination.

- The child does not receive services through the Medi-Cal program.

- Documentation was maintained by the RC to support reduced assessments.

VIII. Parental Fee Program (PFP)

The PFP was created for the purpose of prescribing financial responsibility to parents of children under the age of 18 years who are receiving 24-hour, out-of-home care services through an RC or who are residents of a state hospital or on leave from a state hospital. Parents shall be required to pay a fee depending upon their ability to pay, but not to exceed (1) the cost of caring for a child without a DD at home, as determined by the Director of DDS, or (2) the cost of services provided, whichever is less. To determine whether IRC is in compliance with the W&I Code, DDS requested a list of PFP assessments and verified the following:

- Identified all children with DD who are receiving the following services:

  (a) All 24-hour, out-of-home community care received through an RC for children under the age of 18 years;

  (b) 24-hour care for such minor children in state hospitals. Provided, however, that no ability to pay determination shall be made for services required by state or federal law, or both, to be provided to children without charge to their parents.

- Provided DDS with a listing of new placements, terminated cases, and client deaths for those clients. Such listings shall be provided not later than the 20th day of the month following the month of such occurrence.

- Informed parents of children who will be receiving services that DDS is required to determine parents' ability to pay and to assess, bill, and collect parental fees.

- Within 10 working days after placement of a minor child, provide the parents a package containing an informational letter, a Family Financial Statement (FFS), and a return envelope.

- A copy of each informational letter given or sent to parents, indicating the addressee and the date given or mailed, shall be submitted to DDS.

IX. Procurement

The Request for Proposal (RFP) process was implemented to ensure RCs outline the vendor selection process when using the RFP process to address consumer service needs. As of January 1, 2011, DDS requires RCs to document their contracting practices, as well as how particular vendors are selected to provide consumer services. By implementing a procurement process, RCs will ensure that the most cost-effective service providers, amongst comparable service providers, are selected, as required by the W&I Code and the State Contract, as amended. To determine whether IRC implemented the required RFP process, DDS performed the following procedures during the audit review:

- Reviewed the IRC contracting process to ensure the existence of a Board approved procurement policy and to verify that the RFP process ensures competitive bidding, as required by Article II of the State Contract, as amended.

- Reviewed the RFP contracting policy to determine whether the protocols in place included applicable dollar thresholds and comply with Article II of the State Contract, as amended.

- Reviewed the RFP notification process to verify that it is open to the public and clearly communicated to all vendors. All submitted proposals are evaluated by a team of individuals to determine whether proposals are properly documented, recorded, and authorized by appropriate officials at IRC. The process was reviewed to ensure that the vendor selection process is transparent and impartial and avoids the appearance of favoritism. Additionally, DDS verified that supporting documentation is retained for the selection process and, in instances where a vendor with a higher bid is selected, written documentation is retained as justification for such a selection.

DDS performed the following procedures to determine compliance with Article II of the State Contract for contracts in place as of January 1, 2011:

- Selected a sample of Operational, CPP, and negotiated POS contracts subject to competitive bidding to ensure IRC notified the vendor community and the public of contracting opportunities available.

- Reviewed the contracts to ensure that IRC has adequate and detailed documentation for the selection and evaluation process of vendor proposals and written justification for final vendor selection decisions and that those contracts were properly signed and executed by both parties to the contract.

In addition, DDS performed the following procedures:

- To determine compliance with the W&I Code, Section 4625.5 for contracts in place as of March 24, 2011: Reviewed to ensure IRC has a written policy requiring the Board to review and approve any of its contracts of two hundred fifty thousand dollars ($250,000) or more before entering into a contract with the vendor.

- Reviewed IRC Board-approved Operational, Start-Up, and POS vendor contracts of $250,000 or more, to ensure the inclusion of a provision for fair and equitable recoupment of funds for vendors that cease to provide services to consumers; verified that the funds provided were specifically used to establish new or additional services to consumers, the usage of funds is of direct benefit to consumers, and the contracts are supported with sufficiently detailed and measurable performance expectations and results.

The process above was conducted in order to assess IRC's current RFP process and Board approval of contracts over $250,000 or more, as well as to determine whether the process in place satisfies the W&I Code and IRC's State Contract requirements, as amended.

X. Statewide/Regional Center Median Rates

The Statewide and RC Median Rates were implemented on July 1, 2008, and amended on December 15, 2011, to ensure that RCs are not negotiating rates higher than the set median rates for services. Despite the median rate requirement, rate increases could be obtained from DDS under health and safety exemptions where RCs demonstrate the exemption is necessary for the health and safety of the consumers.

To determine whether IRC was in compliance with the W&I Code, DDS performed the following procedures during the audit review:

- Reviewed sample vendor files to determine whether IRC is using appropriately vendorized service providers and correct service codes, and that IRC is paying authorized contract rates and complying with the median rate requirements of W&I Code, Section 4691.9.

- Reviewed vendor contracts to verify that IRC is reimbursing vendors using authorized contract median rates and verified that rates paid represented the lower of the statewide or RC median rate set after June 30, 2008. Additionally, DDS verified that providers vendorized before June 30, 2008, did not receive any unauthorized rate increases, except in situations where required by regulation, or health and safety exemptions were granted by DDS.

- Reviewed vendor contracts to ensure that IRC did not negotiate rates with new service providers for services which are higher than the RC's median rate for the same service code and unit of service, or the statewide median rate for the same service code and unit of service, whichever is lower. DDS also ensured that units of service designations conformed with existing RC designations or, if none exists, ensured that units of service conformed to a designation used to calculate the statewide median rate for the same service code.

XI. Other Sources of Funding from DDS

RCs may receive other sources of funding from DDS. DDS performed sample tests on identified sources of funds from DDS to ensure IRC's accounting staff were 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 sources of funding from DDS identified in this audit are:

- CPP.
- Part C – Early Start Program.
- Family Resource Center.

XII. Follow-up Review on Prior DDS Audit Findings

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

CONCLUSIONS

Based upon the audit procedures performed, DDS has determined that except for the items identified in the Findings and Recommendations section, IRC was in compliance with applicable sections of the W&I Code; the HCBS Waiver for the Developmentally Disabled; CCR, Title 17; OMB Circulars A-122 and A-133; and the State Contract between DDS and IRC for the audit period, July 1, 2014, through June 30, 2015.

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 IRC has not taken appropriate corrective action to resolve two prior audit issues.

VIEWS OF RESPONSIBLE OFFICIALS

DDS issued the draft audit report on February 16, 2018. The findings in the draft audit report were discussed at a formal exit conference with IRC on February 27, 2018. The views of IRC's responsible officials are included in this final audit report.

RESTRICTED USE

This audit report is solely for the information and use of DDS, CMS, Department of Health Care Services, and IRC. This restriction does not limit distribution of this audit report, which is a matter of public record.

FINDINGS AND RECOMMENDATIONS

Findings that need to be addressed.

Finding 1: **<u>Purchase of Service Expenses Not Tied to Consumer UCI Number</u>**

The review of the operational indicator reports revealed that five vendors incorrectly billed IRC for services provided to consumers from July 2014 to January 2016. IRC reimbursed $182,773 to the vendors; however, the payments were billed at a contract rate and were not tied to consumers' UCI numbers. These services were reimbursed under the HCBS Waiver billable service codes. IRC stated that it was not aware that these services were not tied to consumer UCI numbers. (See Attachment A)

CCR, Title 17, Section 50604(d)(1) 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… Service records used to support service providers' billing/invoicing shall include, but not be limited to:

(1) Information identifying each regional center consumer including the Unique Consumer Identifier and consumer name."

Recommendation:

IRC must reclassify the $182,773 of POS expenditures to ensure services are associated with individual consumers' UCI numbers. This will ensure that all POS payments are accurately accounted for and services can be properly billed to the HCBS Waiver.

Finding 2: **<u>Policies and Procedures for Procurement</u> (Repeat)**

The review of IRC's procurement policies and procedures revealed that IRC did not include the provisions for fair and equitable recoupment of CPP funds should the vendor cease to provide services to consumers after a specified period of time. In its prior response, IRC agreed with the finding and stated it would develop a new Board-approved procurement policy; however, IRC has not amended its policy. IRC stated that that failure to correct its policy was due to a change in management.

State Contract, Article II, Section 2(c) states:

"(c) Such policies shall include provisions for fair and equitable recoupment of start-up funds should the vendor and/or fund recipient cease to provide services to consumers after a specified period of time. This includes start-up funds to purchase real property."

Recommendation:

IRC must include a fair and equitable provision as part of its procurement policy to ensure compliance with the State contract.

Finding 3: <u>Employee Conducting Fundraising</u> (Repeat)

The review of IRC's donations revealed that one employee's job duties include coordinating IRC's annual golf tournament. IRC claimed payroll expenses associated with fundraising to the State; however, fundraising is not essential in the delivery of direct consumer or administration services that support activities of IRC's operations. This issue was noted in the prior audit report. In a discussion, IRC stated that it will ensure that job duties of this employee are essential in the delivery of services to the consumers. In addition, IRC agreed that going forward it will ensure that payroll expenses associated with fundraising are not claimed to the State.

Article I, Sections 11(f), (g) and (h) of the State Contract states:

"(f) "Operations Budget" means that portion of a Contractor's budget allocation set forth in Exhibit A, that is intended for the delivery of regional center "direct consumer services" and "administration."

(g) "Direct Consumer Services" means those direct services to persons with developmental disabilities delivered by Contractor. These services include but are not limited to case management, funds management for persons with developmental disabilities, rights assurance, diagnosis and assessment, intake, prevention, quality assurance, program development, and other services under the Lanterman Act provided directly by Contractor.

(h) "Administration" means those support activities required of Contractor that are essential to the efficient conduct of business."

Recommendation:

IRC must ensure that the job duties of personnel are essential to the delivery of IRC services to the consumers. In addition, IRC must ensure that no expenses related to fundraising activities are claimed to the State.

EVALUATION OF RESPONSE

As part of the audit report process, IRC was provided with a draft audit report and requested to provide a response to the findings. IRC's response dated March 30, 2018, is provided as Appendix A.

DDS' Audit Section has evaluated IRC's response and will confirm the appropriate corrective actions have been taken during the next scheduled audit.

Finding 1: <u>Purchase of Service Expenses Not Tied to Consumer UCI Number</u>

IRC agreed with the finding and provided additional information with its response identifying the consumers that received services. IRC stated that due to the limitations in UFS, IRC would not be able to tie consumer services to individual consumers for FY 2014-15 since the FY is closed. However, IRC stated that it wil make necessary adjustments for services provided in FYs 2015-16 and 2016-17. A follow-up will be conducted during the next scheduled audit to ensure the corrections were made.

Finding 2: <u>Policies and Procedures for Procurement</u> (Repeat)

IRC agreed with the finding and submitted an amended procurement policy with its response which included a provision for fair and equitable recoupment of CPP funds should the vendor cease to provide services to consumers after a specified period of time. This issue is considered resolved.

Finding 3: <u>Employee Conducting Fundraising</u> (Repeat)

IRC stated that it put procedures in place to ensure that any payroll expenses associated with fundraising are tracked and not claimed to the State. A follow-up review will be conducted during the next scheduled audit to ensure this issue has been resolved.

ATTACHMENT A

INLAND REGIONAL CENTER

To request a copy of the attachment for this audit report, please contact the DDS Audit Section at (916) 654-3695.

Appendix A

IRC's RESPONSE TO AUDIT FINDINGS

To request a copy of the regional center response to the audit findings, please contact the DDS Audit Section at (916) 654-3695.