

DEPARTMENT OF DEVELOPMENTAL SERVICES'

AUDIT OF

SAN JOAQUIN VALLEY ENRICHMENT CENTER, INC. dba
MI CASITA SUPPORTED LIVING SERVICES

Program and Service:

Supported Living Service – HC1274

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

Audit Section

Auditors: Hung Bang, Chief of Vendor Audit Unit
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Thai Vang, Auditor

**SAN JOAQUIN VALLEY ENRICHMENT CENTER, INC. dba
MI CASITA SUPPORTED LIVING SERVICES**

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EXECUTIVE SUMMARY

The Department of Developmental Services (DDS) has audited San Joaquin Valley Enrichment Center, Inc. dba Mi Casita Supported Living Services (Mi Casita). The audit was performed upon the Supported Living Service (SLS) program for the period of January 1, 2022, through December 31, 2022.

The result of the audit disclosed no issues 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 Mi Casita's SLS program was compliant with the W&I Code, California Code of Regulations (CCR), Title 17, State and Federal laws and regulations and the regional centers' contracts with Mi Casita 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 Mi Casita, nor was this audit intended to express an opinion on the financial statements. The auditors limited the review of Mi Casita'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 Mi Casita 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 programs and services provided to Central Valley Regional Center (CVRC) that utilized Mi Casita's services during the audit period. Mi Casita provided two different types of services, of which DDS audited one. Services chosen by DDS were based on the amount of purchase of services (POS) expenditures invoiced by Mi Casita. By analyzing the information received from the vendor, an internal control questionnaire and a risk analysis, it was determined that a two-month sample period would be sufficient to fulfill the audit objectives.

Supported Living Service

During the audit period, Mi Casita operated one SLS program. The audit included the review of Mi Casita's SLS program, Vendor Number HC1274, SC 896 and testing was done for the sampled months of April 2022 and May 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.
- 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 Mi Casita revealed that this vendor maintained its records in accordance to the requirements of CCR, Title 17. For the sampled months tested, DDS was able to obtain the evidence necessary to achieve the audit objectives. The billing for the service audited was found to have sufficient, competent, and relevant evidence to support the direct-care hours billed.

VIEWS OF RESPONSIBLE OFFICIALS

DDS issued a draft audit report on January 26, 2024. Mi Casita responded via email on, January 29, 2024, stating that Mi Casita 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, CVRC and Mi Casita. This restriction is not intended to limit distribution of this report, which is a matter of public record.

ATTACHMENT A – VENDOR’S RESPONSE

MI CASITA

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.

ATTACHMENT B – DDS’ EVALUATION OF MI CASITA’S RESPONSE

Mi Casita’s response dated January 30, 2024, acknowledged and accepted DDS’ conclusion in the audit report. DDS accepts Mi Casita’s response.