

**DEPARTMENT
OF
DEVELOPMENTAL SERVICES'
AUDIT
OF
BRIDGING WORLDS BEHAVIORAL SERVICES, INC.**

Programs and Services:

Client/Parent Support Behavior Intervention Training – PN1266

Behavior Analyst – PN0918 & PN1265

Audit Period: January 1, 2022, through December 31, 2023

Audit Section

Auditors: Alimou Diallo, Chief of Vendor Audit Unit
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BRIDGING WORLDS BEHAVIORAL SERVICES, INC.

TABLE OF CONTENTS

Pages

| | |
|--|----|
| EXECUTIVE SUMMARY | 1 |
| BACKGROUND..... | 2 |
| OBJECTIVE, SCOPE AND METHODOLOGY | 2 |
| CONCLUSION..... | 4 |
| VIEWS OF RESPONSIBLE OFFICIALS | 4 |
| RESTRICTED USE | 4 |
| FINDINGS AND RECOMMENDATIONS..... | 5 |
| ATTACHMENT A..... | 8 |
| ATTACHMENT B – VENDOR’S RESPONSE | 9 |
| ATTACHMENT C – DDS’ EVALUATION OF BWBS’S RESPONSE..... | 10 |

EXECUTIVE SUMMARY

The Department of Developmental Services (DDS) has audited Bridging Worlds Behavioral Services, Inc. (BWBS) which was converted from a Sole Proprietorship to a S-Corporation under the same ownership. The audit was performed upon the Client Parent Behavior Intervention Training (CPBIT) and Behavior Analyst (BA) programs for the period of January 1, 2022, through December 31, 2023.

The audit disclosed the following issue of non-compliance:

Finding 1: Behavior Analyst – Unsupported Billings

The review of BWBS' BA program, Vendor Numbers PN0918 and PN1265, revealed that BWBS had a total of \$184,509 of unsupported billings to North Bay Regional Center (NBRC).

Finding 2: Behavior Analyst - Lack of Requisite for Qualifications by Staff

The review of BWBS' BA program, Vendor Number PN0918 and PN1265, revealed that BWBS' staff who provided services to consumers did not meet the credential and licensing requirements for this program.

The total of the findings identified in this audit amounts to \$184,509, which is due back to DDS. A detailed discussion of these findings is contained in the Findings and Recommendations section of this report.

BACKGROUND

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

OBJECTIVE, SCOPE AND METHODOLOGY

Objective

The audit was conducted to determine whether BWBS's programs were compliant with the W&I Code, California Code of Regulations (CCR), Title 17, State laws and regulations and the regional center's contract with BWBS for the period of January 1, 2022, through December 31, 2023.

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

The audit scope was determined by reviewing the programs and services provided to NBRC that utilized BWBS's services during the audit period. BWBS provided two different types of services, of which DDS audited two. Services chosen by DDS were based on the amount of purchase of service (POS) expenditures invoiced by BWBS. By analyzing the information received from the vendor, an internal control questionnaire and a risk analysis, it was determined that a five-month sample period would be sufficient to fulfill the audit objectives.

Client/Parent Support Behavior Intervention Training

During the audit period, BWBS operated one CPSBIT program. The audit included the review of BWBS' CPSBIT program, Vendor Numbers PN1266, SC 048 and testing was done for the sampled months of January, July, August, December 2022 and

January 2023.

Behavior Analyst

During the audit period, BWBS operated one BA program. The audit included the review of BWBS' BA program, Vendor Numbers PN0918 and PN1265, SC 612 and testing was done for the sampled months of January, July, August, December 2022 and January 2023.

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 finding and conclusion 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 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.
- Interviewed the vendor's Executive Director, Administrator and Program Coordinators, for vendor background information and to gain understanding of accounting procedures and financial reporting process.
- Reviewed the vendor's general ledger, payroll records and trial balance to determine the vendor's costs.

CONCLUSION

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

VIEWS OF RESPONSIBLE OFFICIALS

DDS issued a draft audit report on November 20, 2024. The findings in the report were discussed at an exit conference with BWBS on November 26, 2024. Subsequent to the exit conference, on December 15, 2024, BWBS submitted a response via email and agreed with the findings.

RESTRICTED USE

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

FINDINGS AND RECOMMENDATIONS

Finding 1: Behavior Analyst – Unsupported Billings

The review of BWBS' BA program, Vendor Numbers PN0918 and PN1265, for the sampled months of January, July, August, and December 2022 and January 2023, revealed that BWBS had unsupported billings for services billed to NBRC. Unsupported billings occurred due to a lack of supporting documentation to support the units of service billed to NBRC and non-compliance with the CCR, Title 17.

DDS reviewed the direct care service hours documented on the employee timesheets and payroll records and compared those hours to the direct care service hours billed to NBRC. DDS noted that the direct care service hours on the timesheets and payroll hours were 2,643 hours less than the direct care service hours billed to NBRC. BWBS was not able to provide appropriate supporting documentation for 2,643 hours of services billed. The lack of documentation resulted in unsupported billings to NBRC in the amount of \$184,509 which is due back to DDS. (See Attachment A)

W&I Code, Section 4648.1(e)(1) states:

“(e) A regional center or the department may recover from the provider funds paid for services when the department or the regional center determines that either of the following has occurred:

(1) The services were not provided in accordance with the regional center's contract or authorization with the provider, or with applicable state laws or regulations.”

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

“(a) All vendors shall: ...

(3) Maintain records of services provided to consumers in sufficient detail to verify delivery of the units of service billed: ...

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

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

“(d) All service providers shall maintain complete service records to support all billing/invoicing for each regional center consumer in the program....

(e) All service providers' records shall be supported by source documentation.”

Recommendation:

BWBS must reimburse to DDS \$184,509 for the unsupported billings. In addition, BWBS should comply with the CCR, Title 17 as stated above to ensure that proper documentation is maintained to support the amounts billed to NBRC.

VENDOR'S Response:

BWBS agreed with the finding in the response.

See Attachment B for the full text of BWBS's response to the draft audit report and Attachment C for DDS' evaluation of BWBS's response.

Finding 2: Behavior Analyst – Lack of Requisite Qualifications by Staff

The review of BWBS' BA program, Vendor Numbers PN0918 and PN1265, for the audit period of January 1, 2022, through December 31, 2023, revealed that BWBS' staff who provided services to the consumers of NBRC did not meet the required credentials for such services. Service Code 612 is the designated service code for BAs. Services under the BA code must be provided by staff who are Board Certified Behavior Analysts (BCBA).

CCR, Title 17, Section 54342(a)(11) states:

“(a) The following service codes shall be assigned to the following types of services:

- (11) Behavior Analyst - Service Code 612. Behavior Analyst....
A regional center shall classify a vendor as a Behavior Analyst if an individual is recognized by the national Behavior Analyst Certification Board as a Board Certified Behavior Analyst.”

CCR, Title 17, Section 54319(b) states:

“(b) Group practices which provide more than one service shall be vendored separately for each service.”

CCR, Title 17, Section 54319(f)(2) states:

“(f) Any group practice which is incorporated shall:

- (2) Possess the appropriate license, certificate, and/or registration for all persons providing services as a group practice, if applicable”

Recommendation:

BWBS should develop and implement policies and procedures to ensure that only individuals recognized by the national BACB as a BCBA shall perform the functions of a BA. With full implementation of rate reform taking effect January 1, 2025, BWBS should ensure they are aligning with the correct services based on the on the qualifications of the individual providing the service and should have separate vendorizations for each type of service.

VENDOR'S Response:

BWBS agreed with the finding in the response.

See Attachment B for the full text of BWBS's response to the draft audit report and Attachment C for DDS' evaluation of BWBS's response.

ATTACHMENT A

BRIDGING WORLDS BEHAVIORAL SERVICES, INC.

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

ATTACHMENT B – VENDOR’S RESPONSE

BRIDGING WORLDS BEHAVIORAL SERVICES, INC.

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

ATTACHMENT C – DDS’ EVALUATION OF BWBS’S RESPONSE

DDS evaluated BWBS’s written response to the draft audit report, dated December 15, 2024, and determined that BWBS agreed with the findings.