

**DEPARTMENT
OF
DEVELOPMENTAL SERVICES'
AUDIT
OF
COMMUNITY SUPPORT SERVICES, LLC,
dba BRENT DAY PROGRAM**

Program:

Community Integration Training Program – PG2816

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

Audit Section

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**COMMUNITY SUPPORT SERVICES, LLC,
dba BRENT DAY PROGRAM**

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EXECUTIVE SUMMARY

The Department of Developmental Services (DDS) has audited Community Support Services, LLC, dba Brent Day Program (BDP). The audit was performed upon the Community Integration Training Program (CITP) for the period of January 1, 2023, through December 31, 2023.

The audit disclosed the following issue of non-compliance:

Finding 1: Community Integration Training Program – Unsupported Staffing Ratio

The review of BDP's CITP program, Vendor Number PG2816, revealed that BDP did not meet its required direct care staffing hours. This resulted in a shortage of the required direct care staffing of 2,153 hours and overpayments of \$42,507 for services billed to GGRC.

The total of the finding identified in this audit amounts to \$42,507, which is due back to DDS. A detailed discussion of the finding is contained in the Finding and Recommendation 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 BDP was compliant with the W&I Code, California Code of Regulations (CCR), Title 17, State laws and regulations and the regional centers' contracts with BDP for the period of January 31, 2023, 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 BDP, nor was this audit intended to express an opinion on the financial statements. The auditors limited the review of BDP'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 BDP 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 program provided to GGRC that utilized BDP's services during the audit period. BDP provided one type of service, which DDS audited. 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.

Community Integration Training Program

During the audit period, BDP operated one CITP program. The audit included the review of one of BDP's CITP programs, Vendor Number PG2816, SC 055 and testing was done for the sampled months of October 2023 and November 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(s).
- 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 and Operations Director for vendor background information and to gain understanding of accounting procedures and financial reporting process.

CONCLUSION

Based upon the audit procedures performed, DDS has determined that except for the item identified in the Finding and Recommendation section, the BDP was in compliance with applicable audit criteria.

VIEWS OF RESPONSIBLE OFFICIALS

DDS issued a draft audit report on Wednesday, September 11, 2024. The finding in the report was discussed at an exit conference with BDP on Thursday, September 12, 2024. Subsequent to the exit conference, on Thursday, October 3, 2024, BDP submitted a response via email and agree with the finding.

RESTRICTED USE

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

FINDING AND RECOMMENDATION

Finding 1: Community Integration Training Program – Unsupported Staffing Ratio

The review of BDP's CITP program, Vendor Numbers PG2816 for the sampled months of October 2023 and November 2023, revealed that BDP had overpayments due to incorrect service hours billed to GGRC. The overpayments occurred because BDP did not meet the approved staff-to-consumer ratios of 1:2 and 1:3 for the units of service billed to GGRC.

DDS reviewed the direct care service hours documented on the Attendance Billing Sheet, Attendance Records, and employee Timesheets and Timecards.

DDS found that the actual direct care service hours were 2,153 hours less than the required hours to meet the approved staff-to-consumer ratio of 1:2 and 1:3 hours billed to RC. The total unsupported direct care staffing hours of 2,153 multiplied by the average wage of the staff for the CITP for the sampled months, amounts to \$42,507 which is due back to DDS. (See Attachment A)

CCR, Title 17, Section 56756 (a), (f), (h) and (i) (1) and (2) states:

- “(a) A staffing ratio shall be approved for each adult day program by the Department pursuant to this section. This ratio shall be based on the program design, the curriculum as vendored, the characteristics and needs of the consumers to be served, and the number of consumers enrolled.
- (f) Behavior management programs shall provide a direct care staff-to-consumer ratio of 1:3.
- (h) Independent living programs shall provide a direct care staff-to-consumer ratio of:
 - (1) 1:1 when the service is conducted on an individual basis.
 - (2) 1:2 when the service is provided to two consumers; or
 - (3) 1:3 when the service is conducted on a group basis.
- (i) The vendor shall maintain the approved staffing ratio during its direct service hours. The vendor shall not be required to schedule the ratio with each subgroup of consumers at all times, but shall maintain both:
 - (1) The ratio of staff on duty to consumers in attendance during all service hours which shall be determined by a numerical comparison of the

number of individuals on duty as direct care staff with the number of consumers in attendance. If the numerical comparison results in a fraction, more than one-half of a staff person shall be rounded up to the next whole number. Less than one-half of a staff person shall be rounded up to the next one-half of a whole number. One-half of a staff person shall not be rounded.

(2) Sufficient supervision for each subgroup to protect the health and safety of the consumers.

Recommendation:

BDP must reimburse to DDS \$42,507 for the overpayment of services for the unsupported direct care staffing hours. In addition, BDP should ensure that the approved staff-to-consumer ratio is met.

Vendor's Response:

BDP stated in the response, dated Thursday, October 3, 2024, that BDP agreed with the finding.

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

ATTACHMENT A

**COMMUNITY SUPPORT SERVICES, LLC
dba BRENT DAY PROGRAM**

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

**COMMUNITY SUPPORT SERVICES, LLC
dba BRENT DAY PROGRAM**

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

ATTACHMENT C – DDS' EVALUATION OF BDP'S RESPONSE

DDS evaluated BDP's written response to the draft audit report, dated October 3, 2024, and determined that BDP agreed with the finding.