

**DEPARTMENT  
OF  
DEVELOPMENTAL SERVICES'  
AUDIT  
OF  
PUBLIC PARTNERSHIPS, LLC**

**Service:**

Participant-Directed Respite Service - Family Member – PQ8482

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

**Audit Services Branch**

**Auditors:** Alimou Diallo, Chief of Vendor Audit Section  
Lucy Lao-Hernandez, Supervisor

# **PUBLIC PARTNERSHIPS, LLC**

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## **EXECUTIVE SUMMARY**

The Department of Developmental Services (Department) has audited Public Partnerships, LLC (PPL). The audit was performed upon the Participant-Directed Respite Service - Family Member (PDRSFM) program for the period of January 1, 2023, through December 31, 2023.

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

## **BACKGROUND**

The Department 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. The Department 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 Code (WIC), Section 4648.1, the Department 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 PPL's program was compliant with the WIC, California Code of Regulations (CCR), Title 17, State laws and regulations and the Regional Center's contract with PPL for the period of January 1, 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 PPL, nor was this audit intended to express an opinion on the financial statements. The auditors limited the review of PPL'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 PPL complied with WIC and CCR, Title 17. Also, any complaints that the Department's Audit Services Branch 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 services provided to Golden Gate Regional Center (GGRC) that utilized PPL's services during the audit period. PPL provided four types of services, of which the Department audited one. The service chosen by the Department was based on the amount of purchase of service (POS) expenditures invoiced by PPL. 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.

## **Participant-Directed Respite Service - Family Member**

During the audit period, PPL operated one PDRSFM program. The audit included the review of PPL's PDRSFM program, Vendor Number PQ8482, SC 465 and testing was done for the sampled months of January 2023 and February of 2023.

### **Methodology**

The following methodology was used by the Department 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 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 Administrator and Program Coordinators, for vendor background information and to gain understanding of accounting procedures and financial reporting process.

## **CONCLUSION**

The audit of PPL revealed that this vendor maintained its records in accordance with the requirements of CCR, Title 17. For the sampled months tested, the Department 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**

This section of the audit report was discussed during the informal exit with the vendor. The vendor was in compliant with the WIC, CCR, Title 17, State laws and regulations and the Regional Center's contract.

## **RESTRICTED USE**

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

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

### **PUBLIC PARTNERSHIPS, LLC**

**To request a copy of the vendor’s response to the result of the audit, please contact the Audit Services Branch at (916) 654-3695.**

## **ATTACHMENT B – EVALUATION OF RESPONSE**

**The Department evaluated PPL’s written response to the draft audit report, dated April 10, 2025, and determined that PPL agreed with the result of the audit.**