

**DEPARTMENT
OF
DEVELOPMENTAL SERVICES'**

AUDIT

OF

**PEOPLE'S CARE CENTRAL VALLEY, LLC
DBA PEOPLE'S CARE DEEP CREEK**

Programs and Services:

Enhanced Behavioral Supports Home Facility Component – HC1490

Enhanced Behavioral Supports Home Individualized Services
and Supports Component – HC1490

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

Audit Services Branch

Auditors: Hung Bang, Chief of Vendor Audit Section
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**PEOPLE’S CARE CENTRAL VALLEY, LLC DBA PEOPLE’S CARE
DEEP CREEK**

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EXECUTIVE SUMMARY

The Department of Developmental Services (Department) has audited People's Care Central Valley, LLC dba People's Care Deep Creek (PCDC). The audit was performed upon the Enhanced Behavioral Supports Home - Facility Component (EBSH – Facility) and Enhanced Behavioral Supports Home – Individualized Services and Supports Component (EBSH – Individual Services) for the period of January 1, 2023, through December 31, 2023.

The result of the audit disclosed no issues 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 PCDC's programs were compliant with the WIC, California Code of Regulations (CCR), Title 17, State laws and regulations and the regional centers' contracts with PCDC 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 PCDC, nor was this audit intended to express an opinion on the financial statements. The auditors limited the review of PCDC'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 PCDC 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 programs and services provided to Central Valley Regional Center (CVRC) that utilized PCDC's services during the audit period. PCDC provided twelve different types of services, of which the Department audited two. Services chosen by the Department were based on the amount of purchase of services (POS) expenditures invoiced by PCDC. 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.

Enhanced Behavioral Supports Home – Facility Component

During the audit period, PCDC operated one EBSH - Facility program. The audit included the review of PCDC's EBSH – Facility program, Vendor Number HC1490, SC 900 and testing was done for the sampled months of June 2023 and July 2023.

Enhanced Behavioral Supports Home – Individualized Services and Supports Component

During the audit period, PCDC operated one EBSH – Individual Services program. The audit included the review of PCDC's EBSH – Individual Services program, Vendor Number HC1490, SC 901 and testing was done for the sampled months of June 2023 and July 2023.

Methodology

The following methodology was used by the Department to maintain 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.
- Reviewed the vendor's payroll records to determine the vendor's costs.

CONCLUSION

The audit of PCDC 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 services and programs audited were found to have sufficient, competent, and relevant evidence to support the direct-care hours billed.

VIEWS OF RESPONSIBLE OFFICIALS

The Department issued a draft audit report on March 18, 2026. PCDC responded via email on March 18, 2026, stating that PCDC agreed with the conclusion of the audit report. PCDC was 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, CVRC, and PCDC. This restriction is not intended to limit distribution of this report, which is a matter of public record.

ATTACHMENT A – VENDOR’S RESPONSE

PEOPLE’S CARE CENTRAL VALLEY, LLC DBA PEOPLE’S CARE DEEP CREEK

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 PCDC’s written response to the draft audit report, dated March 18, 2026, and determined that PCDC agreed with the result of the audit.