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DEPARTMENT OF DEVELOPMENTAL SERVICES' AUDIT OF GLORIA MCNEIL DBA CORDOVA CONSULTING

Program:

In-Home Respite Services Agency – HE0267

Audit Period: January 1, 2025, through December 31, 2025

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GLORIA MCNEIL DBA CORDOVA CONSULTING

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EXECUTIVE SUMMARY

The Department of Developmental Services (Department) has audited Gloria McNeil dba Cordova Consulting (Cordova Consulting). The audit was performed upon the In-Home Respite Services (IHRS) for the period of January 1, 2025, through December 31, 2025.

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 Cordova Consulting's program was compliant with the WIC, California Code of Regulations (CCR), Title 17, State laws and regulations and the regional centers' contracts with Cordova Consulting for the period of January 1, 2025, through December 31, 2025.

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 Cordova Consulting, nor was this audit intended to express an opinion on the financial statements. The auditors limited the review of Cordova Consulting'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 Cordova Consulting complied with WIC and CCR, Title 17. Any complaints that the Department's Audit Services Branch 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 Eastern Los Angeles Regional Center (ELARC) that utilized Cordova Consulting's services during the audit period. Cordova Consulting provided one service, which the Department 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.

In-Home Respite Services

During the audit period, Cordova Consulting operated one IHRS program. The audit included the review of one of Cordova Consulting's IHRS program, Vendor Number HE0267, SC 862 and testing was done for the sampled months of June 2025 and July 2025.

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 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.
- Corresponded with 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.
- Reviewed the vendor's general ledger, payroll records and trial balance to determine the vendor's costs.
- Interviewed the vendor's Director for vendor background information and to gain understanding of accounting procedures and financial reporting process.

CONCLUSION

The audit of Cordova Consulting 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 program 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, ELARC and Cordova Consulting. This restriction is not intended to limit distribution of this report, which is a matter of public record.

ATTACHMENT A – VENDOR'S RESPONSE

GLORIA MCNEIL DBA CORDOVA CONSULTING

As part of the audit report process, Cordova Consulting was afforded the opportunity to respond to the draft audit report. However, Cordova Consulting did not submit a response to the draft audit report.