

# Audit Report Highlights

**Senior and Adult Services (DSAS) July 2022**

**Total Potential Recoveries<sup>1</sup> None Total Cost Savings<sup>2</sup> None**

**DSAS Annual Budget<sup>3</sup> = \$21.4 million County Annual Budget<sup>4</sup> = \$1.4 billion**

## Why DIA Did This Audit



An audit was conducted to assess the effectiveness of DSAS contract usage relating to DSAS programs. The audit was approved as part of the 2021 Audit Plan. DSAS was identified as higher risk due to the amount of expenditures to contract providers for DSAS programs and the sensitive nature of working with elderly clients. The audit period under review was January 1, 2021 through December 31, 2021. The purpose of this audit was to ensure:

1. Contract expenditures have controls and supporting documentation and comply with procedures, regulations, or contract terms.
2. Fraud risk has been mitigated during the procurement and usage of contracts.

## What DIA Found

DSAS has a high number of senior clients enrolled in various programs and receiving services. Generally, there was effective management of contract reliant programs. However, DIA did note the following internal control or compliance issues:

- On-site monitoring of contract vendors had not occurred since 2019. There were also contract performance measures that were not tracked;
- There were two incidents in which a client service was cancelled and DSAS paid for the service;
- Lack of documentation relating to rationale for the selection of Options vendors;
- Lack of supporting documentation for 27 CSSP paid services;
- Supporting documentation for income eligibility for Options program enrollment was not maintained.
- DSAS did not follow internal policy regarding obtaining an updated release form from clients every six months.

*Recommendations have been rated by priority: High, Moderate, Low, or Business Process Improvement. The report contains 11 recommendations:*

- 3 High** – 30 days to complete
- 6 Moderate** – 90 days to complete
- 0 Low** – 180 days to complete
- 2 Process Improvements**- No action required

<sup>1</sup> Total amount that could potentially be recovered from overpayments or other revenue sources.  
<sup>2</sup> The amount the County could potentially save annually by implementing recommendations. Cost savings may not be identified.  
<sup>3</sup> The DSAS Annual Budget is funded through the County HHS Levy (\$19.9 million), grants (\$1.0 million), and client payments (\$75K).  
<sup>4</sup> The County Annual Budget includes operating appropriations from all County funds.

# Audit Report Highlights

Senior and Adult Services (DSAS)

July 2022

## Background

DSAS provides seniors and adults with disabilities resources and support to preserve their independence. DSAS employees provide home based care services in order for seniors to stay safe in their home environment. DSAS also staffs a hotline to report senior abuse and concerns. These reports are then investigated.

In addition, DSAS administers programs and services that assist with seniors aging successfully. Some of these services include:

- Meal Delivery
- Transportation to medical providers
- Housekeeping and personal care
- Installation of grab bars or emergency response buttons
- Community programming



## What DIA Recommended

DIA provided DSAS management with recommendations for improving internal controls. We provided these recommendations during fieldwork to lessen potential risks related to contract expenditures. Doing so during the course of fieldwork rather than at audit completion allows the department a chance to remedy identified issues immediately and have no surprises when the report is written.

DSAS is working to address the issues noted in this report. Based on their responses, we believe corrective action will be taken to mitigate the risks identified. Management responses follow each recommendation in the report. Recommendations we made for management included:

- Resume on-site monitoring of contract providers to assure that vendors are in compliance with contract requirements and applicable statutes.
- Document the process for selecting vendors for Options clients.
- Create policies and procedures relating to missed or cancelled services.
- Maintain income related documentation for Options clients to show eligibility.
- Create supporting documentation template for CSSP contract providers to utilize to record services provided to clients.
- Obtain monthly reporting from HHS IT to identify all clients for which an updated HIPPA release form is required.

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*Internal Audit would like to express our appreciation for the cooperation and assistance received from DSAS during this audit. The strides made help improve the County's efficiency and accountability.*

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# Internal Audit Report

**Division of Senior and Adult Services Audit  
Department of Health and Human Services  
January 1, 2021- December 31, 2021**

**Director of Internal Auditing: Monica Houston, CPA,  
CGMA, CFE, CIDA**

**Audit Manager: Joshua Ault, CIA**

**Sr. Internal Auditor: Jeremy Hejnal, CIA, CFE**

**Staff Auditor: Dawn Meredith**



*Release Date 08/12/2022*



**CUYAHOGA COUNTY  
DEPARTMENT OF INTERNAL AUDITING**

**INTERNAL AUDIT REPORT  
Department of Senior and Adult Services  
Cover Letter**

July 12, 2022

To: Interim Director of Senior and Adult Services, Natasha Pietrocola and current management of Senior and Adult Services

The Department of Internal Auditing (DIA) has conducted an audit of Division of Senior and Adult Services (DSAS) for the period of January 1, 2021 – December 31, 2021. Our main objective was to conduct an audit of the contracts DSAS uses to support senior programs. This included assessing the mitigation of fraud risk in the procurement and usage of the contract, adequacy of controls over the expenditure of contract funds, fulfilment of contract terms, and compliance with applicable policies and procedures.

To accomplish our objectives DIA conducted interviews with management and staff regarding procedures used for contract procurement and usage for DSAS programs. In addition, we conducted control and substantive testing relating to contract expenditures.

Our audit procedures disclosed internal control weaknesses related to monitoring contract vendors, documenting vendor selection for DSAS clients, policies and procedures not being fully developed, and lack of supporting documentation for contract expenditures. This report provides the details of our findings. We are confident corrective action has been taken or will be taken to mitigate the risks identified in this audit report.

We conducted this audit in accordance with the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Because of the inherent limitations of internal controls, errors or irregularities may occur and not be detected. Also, projection of any current evaluation of the internal control structure to future periods is subject to the risk that procedures may become inadequate due to changes in conditions, or that the degree of compliance with the procedures may weaken.

DIA would like to express our appreciation to DSAS staff and management, and interrelated departments that assisted throughout the process for their courtesy and cooperation during this audit. A draft report was provided to DSAS's management for review. Management responses are included within the audit report.

Respectfully,

A handwritten signature in cursive script, appearing to read "Monica Houston".

Monica Houston, CPA, CGMA, CFE, CIDA  
Director of Internal Auditing

Cc: Cuyahoga County Council  
William Mason, Chief of Staff  
Greg Huth, Law Director  
Michael C. O'Malley, Cuyahoga County Prosecutor  
Catherine Tkachyk, Chief Innovation Officer (Executive Agency Audit Liaison)

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## Glossary

<b>Adult Protective Services (APS)</b>	Adult Protective Services (APS) investigates abuse, neglect, and exploitation of seniors and adults with disabilities.
<b>Community Social Services Program (CSSP)</b>	Community Social Services Program (CSSP) contracts with providers to obtain optional services such as meals, transportation, and social activities outside of the home.
<b>Division of Contract Administration and Performance (DCAP)</b>	A shared service department within Cuyahoga County HHS that assists with monitoring contract compliance.
<b>Lawson</b>	Cuyahoga County's financial accounting system.
<b>Ohio Administrative Code (OAC)</b>	The rules adopted by the agencies of the state of Ohio. State agencies adopt rules to carry out the policies and intent of laws passed by the General Assembly. The rules are collected and published in the Ohio Administrative Code.
<b>Ohio Database for Adult Protective Services (ODAP)</b>	ODAPS is the State's case management system. It records case referrals, records (personal and medical information) and case management notes.
<b>Ohio Revised Code (ORC)</b>	Laws passed by the Ohio General Assembly of a permanent and general nature of the state as revised and consolidated into general provisions, titles, chapters, and sections.
<b>OnBase</b>	Cuyahoga County's legacy contract procurement system.
<b>Options for Independent Living (Options)</b>	Options for Independent Living provides fee-based services for seniors (60 and older) and disabled adults with limited income who do not qualify for the Medicare Waiver Program.
<b>PeerPlace</b>	Division of Senior and Adult Services (DSAS) case management system.

## Report Details

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### Purpose

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The purpose of this audit was to conduct a comprehensive examination of various programs within DSAS which utilized contract vendors deemed higher risk for fraud and those program guidelines.

The Audit Committee approved DIA's 2021 audit plan to include an audit of Division of Senior and Adult Services. DSAS programs were identified as an area of high risk on the Annual Risk Assessment due to outside vendors providing a considerable portion of DSAS services and the high number of seniors that DSAS interacts with. We conducted our review through inquiry and testing of expenditures during the audit period. DIA evaluated processes for compliance with existing policies, contractual agreements, and applicable legal statutes.

The audit included review and evaluation of procedures, practices and controls as deemed necessary.

### Audit Objectives

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The objectives of this audit were to determine if DSAS:

#### Control conscious environment

Adequate level of internal control awareness; proper separation of duties; existence of a proper monitoring system; appropriate authorization/approval of expenditures; and adequate safeguarding of

- Contract expenditures have controls and supporting documentation and are in compliance with procedures, regulations, or contract terms.
- Fraud risk has been mitigated during the procurement and usage of contracts.
- DSAS was operating in a control conscious environment with adequate controls in place, and if controls do exist, determine if they were adequate to effectively and efficiently achieve DSAS's goals.

### Scope

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To accomplish our objectives, we focused on the programs of Options for Independent Living (Options), Community Social Services Program (CSSP), Adult Protective Services (specifically Guardianship), and Contractual Services for the audit period January 1, 2021 to December 31, 2021. Interviews with management and staff were conducted to document the controls in place and determine if they were designed appropriately. Additionally, tests of transactions and controls were performed to determine if controls were operating effectively and in compliance with applicable legal statutes.



## Methodology

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DIA made inquiries to gain a general understanding of DSAS's processes relating to various programs to assess their level of operational and compliance risk. DIA tested DSAS's provider monitoring and operational controls to ensure effectiveness, accuracy, and contract compliance. We also performed control and substantive testing on provider transactions to determine if controls were operating effectively and transactions were supported and authorized.

Testing was performed by DIA to determine if DSAS appropriately followed the County's competitive procurement process. Using the American Institute of Certified Accountants (AICPA) standards, a sample of DSAS contracts was obtained from the Lawson contract transactions. These contracts were reviewed by DIA for Board of Control or Council approval as well as proper documentation, as required by Office of Procurement.

DIA performed testing to determine if there were appropriate, effective controls over contract expenditures. A population of the DSAS contract expenditures was obtained from Lawson. AICPA standards were used for a sample size of 60. Each DSAS program's percentage of total contract expenditures was applied to keep the sample proportional to the expenditures. DIA verified expenditure approvals, confirmed completeness and accuracy of supporting documentation or invoices, and compared to applicable contract terms to assure compliance.

DIA haphazardly chose two Options and Contract clients for each respective invoice sampled. DIA viewed Options client files within PeerPlace to verify that clients were properly enrolled as required by program policies and procedures. Our review was limited to the financial information entered into PeerPlace as financial eligibility documentation is not retained. As such DIA was unable to conclude as to the appropriateness of the eligibility determinations. DIA obtained supporting documentation from contract vendors to verify that contractual requirements for supporting documentation agreed to the billed service. This included such items as transportation logs or client signatures for completed services. Finally, that controls, such as supervisor approvals, were noted for clients to be enrolled for services.

A sample of CSSP clients were chosen haphazardly from the previously sampled invoices to assure that there was supporting documentation that attested to billed service being provided to client.

## Audit Procedures

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Although every audit conducted by the DIA is unique, the audit process for most engagements consists of the following three phases:

- Planning
- Fieldwork
- Reporting

The planning phase of an engagement entails gathering sufficient understanding of the area being audited to identify and reduce key audit risks to an appropriate level. The DIA must document and develop a plan for each audit engagement, including the engagement’s objectives, scope, timing, and resource allocation.

The fieldwork phase of an engagement entails executing the audit steps. This usually includes testing, reviewing, and analyzing data along with interviewing the appropriate personnel. Each audit has unique aspects and therefore the audit fieldwork and analysis performed on each audit segment should be customized for that assignment. See Methodology for a summary of fieldwork performed.

The DIA prepares written reports to communicate the results of each engagement. The format and nature of the report can vary depending on user needs and the type of engagement. Additionally, the DIA requires all engagements to receive an appropriate level of supervisory review and quality control as required by professional standards. At the time of report release, DIA resources required to complete the audit were as follows:

Stages		Actual Hours
Planning		248
Fieldwork		320
Reporting:		148
Review		85
Draft Report		63
<b>Totals</b>		<b>716</b>

## Background

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The Cuyahoga County Division of Senior and Adult Services (DSAS) empowers seniors and adults with disabilities to age successfully, by providing resources and support that preserve their independence. DSAS is the mandated provider of Adult Protective Services (APS) in Cuyahoga County, and provides home-based care services, benefits assistance, outreach, and senior center programming, while advocating for the needs of the County's older adults. DSAS strives to keep seniors safe, supported, and independent, so they can live their best lives.

DSAS serves Cuyahoga County residents through the following programs and services:



- Adult Protective Services
- Options for Independent Living
- Community Social Services Program
- Information Services
- Home Support Services
- Community Office on Aging
- Advocacy

Below is further detail on the programs reviewed by DIA that involved contract providers.

### Adult Protective Services

Adult Protective Services (APS) investigates abuse, neglect, and exploitation of seniors and adults with disabilities. APS assists with implementing plans to manage potentially dangerous situations which can be made in conjunction with family (Safety Plan). Medical professionals collaborate with APS to develop Safety Plans for positive outcomes for seniors living in a safe environment. APS refers clients to community services such as DSAS programs or other services available and follow up on Safety Plans to ensure positive outcomes are achieved.

- DSAS contracts with Lutheran Metropolitan Ministries to provide guardianship for eligible citizens referred by the County or Cuyahoga County Probate Court per ORC 2111.02 and ORC 5123.57-.59. This includes such things as creating a guardianship plan, monthly visits, and case management (addressing housing, medical, funeral needs). The Ohio Database for Adult Protective Services (ODAPS) is the State's case management system. It records case referrals, records (personal and medical information) and case

management notes. Invoices are received monthly via email and are based on hours of service provided to the client. The invoices do not list what is being done in those hours of service.

- Guardianship – Per RC 2111.01, “means any person, association, or corporation appointed by the probate court to have the care and management of the person, the estate, or both of an incompetent or minor. When applicable, "guardian" includes, but is not limited to, a limited guardian, an interim guardian, a standby guardian, and an emergency guardian appointed pursuant to division (B) of section 2111.02 of the Revised Code. "Guardian" also includes an agency under contract with the department of developmental disabilities for the provision of protective service under sections 5123.55 to 5123.59 of the Revised Code when appointed by the probate court to have the care and management of the person of an incompetent.”

#### Options for Independent Living

Options for Independent Living (Options) provides fee-based services for seniors (60 and older) and disabled adults with limited income (300% of federal poverty guidelines and less than \$35,000 in assets) who do not qualify for the Medicare Waiver Program. Case Managers and client/families devise a plan best suited for the client’s needs. The services available are chore services, emergency response devices, grab bar installation, home delivered meals, homemaking, medical transportation, and personal care. The Options services are provided by 30 contract providers. Contract expenditures in 2021 for Options services was approximately \$4 million.

Cases get recommended to Options from Centralized Intake (could be result of APS investigation or self-referral). There is certain information that must be obtained from potential clients to register for services. This includes information such as date of birth, address, income (obtained from IRS filings, bank account statements, or other income statements), and demonstrate need for service. Clients are given surveys to gauge the satisfaction with the program and providers.

#### Community Social Services Program

Community Social Services Program (CSSP) contracts with 26 different vendors to provide services such as meals, transportation, and social activities outside of the home to seniors. This includes providers such as senior centers. CSSP does not require prior

DSAS approval for clients to obtain services. Unlike the Options program, CSSP does not have income requirements. Clients only need be 60 or over and a resident of Cuyahoga County to qualify. Clients sign up directly with providers. Clients may be enrolled in both CSSP and Options at the same time. There are customer satisfaction surveys sent to clients to see how they feel about the program. Contract expenditures in 2021 for CSSP services was approximately \$3 million.

CSSP invoices are received directly by HHS Fiscal. They are not sent for approval to DSAS because they are not DSAS clients. They are service provider clients. Division of Contracts and Performance (DCAP) is responsible for reviewing clients were properly enrolled and vendors followed contract requirements.

### **Commendable Practices**

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DIA commends DSAS for their work assisting aging seniors and adults with disabilities with programs and support to live independently. DIA noted that with limited staff, DSAS managed to provide needed services throughout the pandemic by altering delivery methods. Contracts appeared to follow County procurement procedures and invoices agreed to contract terms and were approved. We commend and thank DSAS for their cooperation during the audit. DIA especially thanks employees for their time during managerial changes. Based upon the results of our audit, we believe DSAS's processes are well-managed.

## Priority Level Criteria for Recommendations

<b>High (P1)</b>	<b>Highest-Ranking Officer's immediate attention</b> is required. Corrective action is strongly recommended ( <u>30 days</u> ).
	<ul style="list-style-type: none"> <li>• Financially material loss or potential loss</li> <li>• Lack of or failure of internal controls requiring considerable time and resources to correct</li> <li>• Non-compliance with laws, regulations, and policies resulting in significant loss of funds, fines, or restrictions</li> <li>• Significantly negative effect on the County's reputation or public perception</li> </ul>
<b>Moderate (P2)</b>	<b>Senior Management's attention</b> is required. Corrective action is recommended ( <u>90 days</u> ).
	<ul style="list-style-type: none"> <li>• Financial loss or potential loss</li> <li>• Internal controls exist but they are not effective, or they are not consistently applied</li> <li>• Non-compliance with laws, regulations, and policies resulting in loss of funds, fines, or restrictions</li> <li>• Negative effect on the County's reputation or public perception</li> </ul>
<b>Low (P3)</b>	<b>Management's attention</b> is required. Corrective action is recommended ( <u>180 days</u> ).
	<ul style="list-style-type: none"> <li>• Financial loss or potential loss is minimal</li> <li>• Internal controls exist, but could be improved</li> <li>• Non-compliance with laws, regulations, and policies is a minimal risk</li> <li>• No effect on the County's reputation or public perception</li> </ul>
<b>Business Process Improvement (P4)</b>	<b>Management or supervisory attention</b> recommended but not required
	<ul style="list-style-type: none"> <li>• Process improvement recommendation</li> <li>• Financial loss or potential loss is minimal or not applicable</li> <li>• Non-compliance with laws, regulations, and policies is a minimal risk or not applicable</li> <li>• No effect on County's reputation or public perception</li> </ul>

In an effort to assist the auditee in making the best use of their resources, we have prioritized the recommendations according to the table above.

## Findings and Recommendations

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### DSAS Findings

#### **FINDING    Lack of Monitoring**

On-site monitoring of Community Service Programs (CSSP) and Options vendors has not been performed since 2019. Performance measures have not been monitored as required by the Options Master Contract.

DSAS policy PCS-006 is the contract administration sub-recipient monitoring policy/protocol for the Cuyahoga County Division of Senior & Adult Services (DSAS). It is intended to ensure contractors perform in accordance with the terms, conditions, and specifications of their contracts and provides administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms; the policy further provides for sanctions and penalties as appropriate. This policy/protocol applies to all contracted DSAS providers of client services including a requirement for on-site reviews. Vendors providing Options program services are obligated by contract to track specific performance measures. During the audit period, there were two different contracts in effect. Performance measures varied slightly with each contract however both address the timeliness of starting or completing services.

DSAS uses the Division of Contract Administration and Performance (DCAP) of HHS to perform on-site monitoring. DCAP has a small staff and had vacancies for three Contract Analyst positions and a Program Officer position, from divisions that perform on-site monitoring, during the audit period. On-site monitoring was officially suspended during the COVID-19 pandemic. DCAP did not conduct remote reviews.

DSAS did not monitor performances measurements as required by contract, however, did perform other measures to ensure vendors were providing quality service to clients. This included conducting client satisfaction surveys and quantifying the results by the vendors being used to produce percentages of satisfaction for each vendor. However, such activity does not fully mitigate the inherent risks that the contract performance measurements were established to address.

#### **Risk to the County if Not Corrected**

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A lack of monitoring increases the risk of noncompliance with contract provisions or fraudulent acts going undetected. Not performing on-site monitoring is in violation of DSAS's own policies. DSAS does not receive detailed support on services provided, therefore the consistent and timely monitoring of the accuracy and completeness of vendor-

maintained support is an important control to assure that funds are expended as appropriate.

By not tracking performance measures, DSAS is not in compliance with their contracts. Services may not be performed as DSAS intended. Additionally, evaluation of vendor performance to determine if that provider should continue to be awarded County contracts may not be feasible.

## Recommendations

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1. (P2) DSAS should follow their monitoring procedure as stated in PCS-006. These reviews should be performed for Options and CSSP providers. Remote reviews of providers could be conducted in lieu of physical on-site monitoring as needed during the continuation of the COVID-19 pandemic. Any process changes should be reviewed and approved by appropriate DSAS and/or DCAP management.
2. (P2) DSAS should follow their monitoring procedure as stated in the master contract. The performance measures should be tracked and quantified by vendor. This can be used to determine if vendor performance needs to be reviewed or receive future DSAS contracts. If changes are needed to adequately measure the performance of vendors, then adjustments to future contracts should be made to include the performance measures desired.

### ***Management's Response:***

1. ***Management agrees with the recommendations made by DIA. The management team for CSSP, have been meeting for the past 6 months to expand our role in the programmatic component of these contracts. We now can implement those changes with support of the Performance, Evaluation & Innovation (PEI) team. When needed, staff from the Office on Aging may need to assist with on-site monitoring and will continue to work with DCAP once they have staff in place.***
2. ***There will also be clearer language used in future contracts regarding the need and frequency to monitor all contracts. As well as performance measures utilized in contracts.***

***Target Date for Completion: January 2023***



## **FINDING     Maintaining Eligibility Documentation**

The Division of Senior and Adult Services (DSAS) does not retain documentation of financial eligibility for the Options program according to DSAS Record Retention Policy. Case Workers enter income and asset amounts into PeerPlace (DSAS case management system) based on viewing applicable financial documents but do not include the documents utilized in the client records.

Eligibility for the Options program is limited to those whose monthly income is 300% of the federal poverty level, or less. As well as assets less than \$35,000 per individual, excluding the client's current residence and one car. To determine eligibility for Options the applicant is to provide applicable documentation relating to income and assets. This could include:

- Previous year's IRS filing;
- Proof of income;
- Most current checking, savings, or certificate of deposit documentation;
- IRA statements;
- Stock or bond value documentation.

DSAS Record Retention Policy requires paper records which support the Options program to be retained onsite for one year and closed records offsite for seven years. It does not address maintaining electronic records. The Record Retention policy related to Options notes Health Assessments, Service Plans, and related documents. Financial eligibility documentation should be considered a Service Plan related document.

Maintaining income and asset support is an important control to allow for secondary review of caseworker input of income and asset amounts to assure that clients are being properly enrolled in program.

PeerPlace does not allow for archiving documents and the DSAS Record Retention Policy does not specifically state that this information should be retain; it generally states Service Plan records and caseworkers have not been directed to maintain documentation relating to Options income eligibility. This is partly due to concern over maintaining client financial records which would require the implementation of appropriate data protection controls.

### **Risk to the County if Not Corrected**

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By not having copies of original documentation of financial eligibility, supervisors cannot verify the accuracy of caseworker input creating a lack of an internal control. This may lead to errors or irregularities in the determination of program eligibility which would result in excess program costs and inappropriate expenditures.

## Recommendations

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1. (P2) Caseworkers should maintain documentation obtained or viewed relating to client income and assets for Options eligibility. Reviewing the documentation should then be a part of Supervisor review for approval of clients.
2. (P2) DSAS Policies and Procedures relating to income and asset thresholds should be updated to reflect the changes of maintaining copies or scans of income and asset eligibility. These changes should be approved by DSAS management.
3. (P2) The Division's record retention policies should be reviewed to assess if maintaining electronic records should be considered. If so, revisions should be made and approved by DSAS management as needed.

### ***Management's Response:***

***Peer Place (the purchased DSAS case management system) does have a component separate from the financial screens where case managers are able to upload miscellaneous electronic documents. Options has now updated their procedures "Financials: What Case Managers Need to Know" to incorporate the capture and retention of client financial documentation.***

***The Shared Services Performance, Evaluation and Innovation (PEI) has been responsible for the Record Retention Policy. A draft has been created adding electronic data to the record retention schedule and is pending legal approval.***

***Target Date for Completion: September 2022***

## **FINDING    Incomplete, Inappropriate, and Missing Supporting Documentation**

Supporting documentation of service provided was not complete, not for correct service, did not comply with contract requirements, or missing. DIA noted 27 of the 60 (45%) CSSP invoiced charges did not have supporting documentation that indicated service was provided to client. This led to a \$1,215.83 more being paid than supporting documentation indicated service provided.

- 18 of the 27 (67%) did not have supporting documentation or the supporting documentation varied from the invoiced amount of service;
- 3 of the 27 (11%) did not indicate what type of service was being performed on the supporting documentation and only indicated units of service;
- 6 of the 27 (22%) did not have the contractually indicated supporting documentation required for transportation services.

There should be controls in place to ensure invoices have complete, accurate, and appropriate support to show the service was provided to the client.

OAC 109-3-02(A)(1) states in part:

*“Adequate records should be maintained by the recipient of a person that enters into a contract with a government entity to support the receipt and expenditure of monies under contract.”*

The executed Master contract with CSSP providers states in Attachment I Section I(D): Support for invoiced transportation should follow OAC 173-3-06.6.

*“For each trip provided, the driver shall record the consumer's name; type of trip (transportation or assisted transportation); date of trip; pick-up point and time of the pick up; destination point and time of the drop off; driver's name; and a unique identifier of the consumer or the consumer's caregiver. During a state of emergency declared by the governor or a federal public health emergency, the provider may verify each trip provided without collecting the unique identifier of the consumer if the provider collects the unique identifier of the driver as an attestation to the completion of the trip.”*

Contracts do not detail the type of support that is required to justify invoice charges. The exception is transportation for which the contracts state vendors must follow the requirements of OAC 173-3-06.6. Providers do not submit supporting documentation to DSAS for invoiced charges on a monthly basis. Also during the audit period, the on-site monitoring of CSSP providers did not occur and services were being provided by vendors in different forms due to the COVID-19 pandemic. (See *On-Site Monitoring Issue/Recommendation*).

### **Risk to the County if Not Corrected**

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By not reviewing CSSP supporting documentation, DSAS cannot verify that invoiced services were actually provided to clients. This may lead to overpayments to vendors. There may also be non-compliance with OAC and contract provisions.

## Recommendations

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1. (P1) DSAS should stipulate within contracts the type(s) of support for vendors to maintain and create a template of support. This template should be sent to vendors ensuring use of similar supporting documentation types.
2. (P1) Supporting documentation should be reviewed regularly as part of monitoring performed by Division of Contracts and Performance (DCAP). If DCAP is not reviewing, DSAS should require supporting documentation be submitted for review prior to payment being issued.

### ***Management's Response:***

***The CSSP management team is in the process of creating standardized documents for all CSSP providers regarding services rendered and request providers send billing documentation at the end of the month after the billing is submitted to Peer Place. DSAS is currently working with PEI Management team to establish performance benchmarks and outcomes that reflect service delivery accountability and improved customer service. This will allow management to be proactive versus reactive in identifying errors or additional training needs.***

***Target Date for Completion: January 2023***

## **FINDING Missing and Cancelled Service Policy and Procedures**

DSAS overpaid for Options program services. DIA sampled payments for 60 of 2,151 Options clients totaling \$6,223 paid and noted the following:

- One client was not available for homemaking services. The vendor invoiced and was paid for two hours of service for a total of \$43;
- One instance in which meal delivery services totaling \$105 was cancelled and not delivered to the client. The paid invoice included the cancelled meals. Supporting documentation from the vendor noted that money should be refunded but no evidence of a refund or credit being applied could be located.

Options vendors are to submit monthly invoices via PeerPlace to DSAS that document the number of clients, number of units of service provided, and total dollar amount billed. Documentation supporting performance of the service by the vendor is not required to be

provided to DSAS however such is required to be maintained by the vendor. The master contract does not address allowed fees for unavailable clients (not home at the time of vendor arrival) or how to apply credits/refunds.

As part of an orientation presentation on Homemaking services to vendors it was noted that vendors can bill for one hour of service if the client is not available at the scheduled time. This was not stipulated in the contract or documented in any of the policies or procedures.

There are no formally documented Policy and Procedures for vendors documenting clients missing, refusing, or cancelling scheduled services through Options program. It is also not possible for vendors to document this in PeerPlace.

There is not an established Policy and Procedure for recovering funds paid to vendors from missing, refusing, or cancelling scheduled services and who is ultimately responsible for payment for the service. It is also not required for vendors to submit detailed supporting documentation to DSAS on a monthly basis with their invoice.

### **Risk to the County if Not Corrected**

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Payments have been made for services not received by clients without reimbursement to the County by the vendor. Services refused, cancelled, or missed by clients despite vendors being present are paid for by the County not the client. This leads to less funds being available for other DSAS clients.

### **Recommendations**

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1. (P1) Formal Policy and Procedures relating to vendor billing should be written and approved by DSAS management. These should include:
  - a. How vendors should document clients missing, refusing, or cancelling scheduled services.
  - b. How to recover and document recovery or credit of funds from vendors from missing, refusing, or cancelling scheduled services.
  - c. Who is responsible for payment of services in which the client is the reason for service not being performed (i.e. Client, DSAS, or if there is needed justification for client missing or cancelling service).

**Management's Response:**

1. ***It has been the policy to share the cost of no-show clients with the provider since the inception of Options. This has not been incorporated into the RFP in the past but was made clear to providers in their orientation. We will discuss with DCAP the addition of this to the RFP and will discuss this addition to be entered into the RFP for the 2023 renewal. The request will incorporate:***
  - ***One hour for a no-show visit for homemaking, personal care, chore, and grab bar.***
  - ***A one-way trip for a no-show for medical transportation***
  - ***A one-week food delivery (it is normally delivered for a two-week period)***
  - ***The emergency response service already has quarter months included in the RFP. In addition, we are currently using wireless devices that do not involve installation appointments.***
2. ***There is a policy for providers to notify case managers when a no-show occurs from a client. It can be done by phone call, email, fax, or in Peer Place (a very clunky process, which is why they have a choice). Our process is outlined in "Deadlines and Procedures" and the information relates to each client's well-being and is documented in their record. However, using no show information sent to Options on each client's behalf would be an impossible process to coordinate with billing. In the past, the DCAP audits handled all client adjustments and recoveries, and that is the most efficient method, given the restrictions of the Peer Place billing system.***
3. ***When any service is paid for by the county, the client pays their sliding fee percentage as documented in "DSAS Sliding Fee Scale for Options and Home Support". This would be the case both if the client received their service, or if they no showed their provider. If the client repeatedly no-shows, that service is subject to termination as per the DSAS Client Rights and Responsibilities.***

**Target Date for Completion: April 2023**

## **FINDING    Vendor Selection Not Documented**

The reasoning for selecting a vendor to provide Option program client services is not documented.

Contract vendors for Cuyahoga County Options for Independent Living (Options) services are paid based on the number of client services performed. Services include:

- Chore Services;
- Emergency Response System Services;
- Grab Bar Services;
- Home Delivered Meals;
- Homemaker Services;
- Personal Care Services;
- Transportation.

The County has contracts with multiple vendors whom can provide each type of service. Contract rates vary depending on the vendor. DIA was informed that vendors may be chosen based upon a rotation and that vendor location, availability, and client preference affects the selection. Options staff sends referrals for service to vendors through PeerPlace.

There is no written Policy and Procedure as to how vendors are assigned Options program clients or documenting this determination. The Options master contract does not obligate DSAS to procure any minimum amount of service or expend any minimum dollar amounts with any one provider.

### **Risk to the County if Not Corrected**

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By not having a written Policy and Procedure or documenting how vendors are being selected, there is an increased risk that clients could be steered toward a certain vendor in order to increase the payments to that vendor regardless of what is in the best interest of the client.

### **Recommendations**

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1. (P2) DSAS should consider developing a written Policy and Procedure detailing how vendors are to be chosen for individual services and how the decision should be documented. This should be approved by DSAS management.

**Management's Response:**

**Vendors are selected using a variety of means. Peer Place will rotate vendor selection based on numbers of service plans sent to providers. Case managers were instructed to send the service plan to the vendor at the top of the rotation. This was the method for many years. Client preference or type of service provided was also always a consideration. COVID has further complicated selection with providers having staff shortages limiting ability to take clients.**

**Since COVID, DSAS has tried additional methods of vendor assignment including:**

- **Case managers may attempt to assign agencies to new clients that are geographically close to their currently assigned clients.**
- **Contact vendors monthly to inquire if new clients may be assigned.**

**The audit finding does not appear to preclude these methods of serving clients, but that a policy should outline everything, and that selection method should be documented. DSAS will:**

1. **Write a policy for provider selection that will allow for the various ways we obtain services for our clients, and under what conditions.**
2. **Document vendor selection by adding drop down items to the case notes that will identify the way services have been selected and have the case manager add a more detailed description in the note. Broad drop downs categories would list:**
  - **Provider- client choice**
  - **Provider- rotation**
  - **Provider- staffing available in area**

**Target Date for Completion: September 2022**



## **FINDING    Enrollment Guidelines for HIPAA Release**

Options Enrollment Guidelines state, “Signatures are required on the HIPAA compliant release form every six months.”

DSAS did not obtain updated HIPAA release forms. Two of the 60 (3%) sampled Options clients did not have an updated HIPAA release form signed within six months as required by DSAS Enrollment Guidelines. One had not been updated since July 2020 and the other since March 2021.

Case reassignment within a small staff led to missed or untimely replacement of policy required documentation and PeerPlace does not alert staff when the six-month period has lapsed.

### **Risk to the County if Not Corrected**

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There was a breach of the department’s own guidelines of obtaining an updated signature every six months. Having an updated HIPAA release form is important in order to best serve the clients in the event release of client medical information becomes necessary.

### **Recommendations**

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1. (P4) DSAS should implement a control to ensure their policy and guidelines relating to obtaining HIPAA release signatures every six months is followed. One option would be to work with HHS IT to assess if reports can be run on a monthly basis identifying all clients which require an updated HIPAA release form for all caseworkers.
2. (P4) If changes to the Options Enrollment Guidelines regarding HIPAA release are needed, those changes should follow the best practices for when a HIPAA release form require a new signature. All changes should be approved by DSAS management.

#### ***Management’s Response:***

***DSAS has determined that policy requirement of HIPAA release every six months should stand. The following steps will be taken:***

1. ***The HIPAA release is signed during the annual and 6-month assessments. There had been a severe shortage of staff throughout that period. The HIPAA release concerns are related to late reassessments. We have since replaced the missing staff, added***

*two staff, with are trying to add another two positions. With the additional staff, we believe reassessments will be done timely.*

- 2. If the HIPAA release in Peer Place is not able to be accessed from the client's home, case managers will be instructed to obtain a paper copy, which is readily available in client welcome packets for case managers to use.*
- 3. While we cannot alter the Peer Place system, the County IT department has created an HHS report called Options Assessment Timeliness Report. While this is not a perfect report, it is helpful to see when reassessments will be due. We have incorporated specific language related to monthly review of this report in the "Supervisor Responsibilities" list.*

***Target Date for Completion: September 2022***