AUDIT OF THE ALTA CALIFORNIA REGIONAL CENTER FOR FISCAL YEARS 2012-13 AND 2013-14

Department of Developmental Services

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EXECUTIVE SUMMARY

The Department of Developmental Services (DDS) conducted a fiscal compliance audit of the Alta California Regional Center (ACRC) to ensure ACRC is in compliance with the requirements set forth in the California Code of Regulations (CCR), Title 17, the California Welfare & Institutions (W&I) Code, the Home and Community-Based Services (HCBS) Waiver for the Developmentally Disabled, and the contract with DDS. Overall, the audit indicated that ACRC maintains accounting records and supporting documentation for transactions in an organized manner. This audit report identifies some areas where ACRC's administrative, operational controls could be strengthened, but none of the findings were of a nature that would indicate systemic issues or constitute major concerns regarding ACRC's operations. A follow-up review was performed to ensure ACRC has taken corrective action to resolve the Findings identified in the prior DDS audit report.

The Findings of this audit report have been separated into the categories below:

I. Findings That Need to Be Addressed

Finding 1: <u>Over/Understated Claims</u>

The sampled review of 124 Purchase of Service (POS) vendor files and the Uniform Fiscal System (UFS) Indicator Reports revealed ACRC over and under claimed expenses to the State. There were 102 instances of overpayments totaling $45,239.65 to 37 vendors and 145 instances of underpayments to one vendor, totaling $3,418.80. The over and underpayments were from July 2014, through September 2014. This is not in compliance with CCR, Title 17, Section 54326(a)(10) and (12).

ACRC has taken corrective action and reimbursed $3,418.80 for the underpayments and recovered $33,323.22 in overpayments from the vendors with $11,916.43 still outstanding. ACRC indicated in its' audit response that corrective action has been taken to recover $688.03; therefore, the remaining balance is $11,228.40.

Finding 2: <u>Payment Reduction</u>

The sampled review of POS payments to 124 vendors revealed ACRC incorrectly applied the 1.25 percent payment reduction to five vendors. This resulted in overstated claims totaling $740.32 from July 2012, through June 2013. This is not in compliance with Assembly Bill 104, Chapter 37, Section 24, Section 10(a).

ACRC has taken corrective action and recovered $295.84 in overpayments with $444.48 still outstanding. ACRC took corrective action and submitted $444.48 to DDS in response to the audit report.

Finding 3: **Family Cost Participation Program (FCPP) - Late Assessments (Repeat)**

The review of 24 sampled FCPP consumer files revealed four instances where ACRC did not assess the families' cost participation as part of the consumers' Individual Program Plan (IPP) or Individualized Family Service Plan (IFSP) review. This issue was identified in the prior audit report. This is not in compliance with CCR, Title 17, Section 50267(a).

Finding 4: **Annual Family Program Fee (AFPF)**

The review of the AFPF revealed ACRC was unable to provide documentation to support $300 in reduced assessment fees for six of the 16 sampled consumers. This is not in compliance with the State Contract, Article IV, Section 3(a) and (b) and the DDS AFPF Procedures.

ACRC provided documentation indicating four of the reduced assessments were supported; therefore, the unsupported assessment amount is $100.

Finding 5: **Targeted Case Management (TCM) Time Study – Recording of Attendance**

The review of the TCM Time Study Forms (DS 1916) revealed that four out of 24 sampled employees' timesheets had multiple errors. Four of these employees had hours worked, vacation, and sick hours recorded on their timesheets that did not properly reflect what was recorded on the DS 1916. This is not in compliance with the TCM Rate Study Process and Instructions.

Finding 6: **Vendors Not Enrolled in Electronic Billing (EB)**

The review of ACRC's EB process found that 26 out of 3,263 eligible vendors have not been enrolled in EB. It was found that none of the 26 vendors were paid by vouchers or demonstrated that submitting billings electronically would have presented a financial hardship, which would exempt them from enrolling in EB. This is not in compliance with W&I Code, Section 4641.5(a).

ACRC provided documentation indicating 24 of the vendors are no longer conducting business with ACRC, have been enrolled in EB, or are exempt from EB; therefore, ACRC remains with two vendors that are not enrolled in EB.

Finding 7: **Whistleblower Policy**

ACRC has not notified its employees and board members annually of the State's Whistleblower policy. This is not in compliance with the State Contract, Article I, Section 17(b)(6).

II. Findings That Have Been Addressed

Finding 8: **<u>Multiple Dates of Death</u> (Repeat)**

The review of the UFS Death Report identified that 12 of the 20 sampled consumers had multiple dates of death recorded. Further review found that no payments were made beyond the actual date of death. This issue was identified in the prior audit report. This is not in compliance with the State Contract, Article IV, Section 1(c)(1).

ACRC has taken corrective action and updated the UFS to reflect the correct date of death for the 12 identified consumers.

Finding 9: **<u>Deleted</u>**

Per the State Equipment Management Guidelines, Attachment D, Section 8602 state property is capitalized for accounting purposes when the property has a useful life of at least one year, an acquisition cost of at least $5,000 and used for state business.

DDS conducted an analysis of ACRC's response and agrees with their argument that the equipment purchases cannot be capitalized and expensed simultaneously; therefore, this finding has been deleted.

Finding 10: **<u>Applicant/Vendor Disclosure Statements</u>**

The sampled review of 124 POS vendor files revealed 10 vendors did not have the Applicant/Vendor Disclosure Statement (DS 1891) forms on file. This is not in compliance with CCR, Title 17, Section 54311(b) and (c).

ACRC has taken corrective action to resolve this issue by providing the completed DS 1891 Forms.

Finding 11: **<u>Home and Community-Based Services Provider Agreement Forms</u>**

The sampled review of 124 POS vendor files revealed nine HCBS Provider Agreement forms were missing or not properly completed. Five HCBS Provider Agreement forms were missing and four were not properly completed due to incorrect vendor names. This is not in compliance with CCR, Title 17, Section 54326(a)(16).

ACRC has taken corrective action to resolve the issue by providing corrected HCBS Provider Agreement forms.

BACKGROUND

DDS is responsible, under the Lanterman Developmental Disabilities Services Act (Lanterman Act), for ensuring that persons with developmental disabilities (DD) receive the services and supports they need to lead more independent, productive and normal lives. To ensure that these services and supports are available, DDS contracts with 21 private, nonprofit community agencies/corporations that provide fixed points of contact in the community for serving eligible individuals with DD and their families in California. These fixed points of contact are referred to as regional centers (RCs). The RCs are responsible under State law to ensure that such persons receive access to the programs and services that are best suited to them throughout their lifetime.

DDS is also responsible for providing assurance to the Department of Health and Human Services, and the Centers for Medicare and Medicaid Services (CMS), that services billed under California's HCBS Waiver program are provided and that criteria set forth for receiving funds have been met. As part of DDS' program for providing this assurance, the Audit Branch conducts fiscal compliance audits of each RC no less than every two years and completes follow-up reviews in alternate years. Also, DDS requires RCs to contract with independent Certified Public Accountants (CPA) to conduct an annual financial statement audit. The DDS audit is designed to wrap around the independent CPA's audit to ensure comprehensive financial accountability.

In addition to the fiscal compliance audit, each RC will also be monitored by the DDS Federal Programs Operations Section to assess overall programmatic compliance with HCBS Waiver requirements. The HCBS Waiver compliance monitoring review has its own criteria and processes. These audits and program reviews are an essential part of an overall DDS monitoring system that provides information on RCs' fiscal, administrative and program operations.

DDS and ACRC, Inc., entered into contract HD099001, (State Contract) effective July 1, 2009, through June 30, 2016. The contract specifies that ACRC, Inc., will operate an agency known as ACRC to provide services to individuals with DD and their families in the Alpine, Colusa, El Dorado, Nevada, Placer, Sacramento, Sierra, Sutter, Yolo and Yuba Counties. The contract is funded by State and Federal funds that are dependent upon ACRC performing certain tasks, providing services to eligible consumers, and submitting billings to DDS.

This audit was conducted at ACRC from January 26, 2015, through March 13, 2015, and was conducted by DDS' Audit Branch.

AUTHORITY

The audit was conducted under the authority of the W&I Code, Section 4780.5, and Article IV, Section 3 of the State Contract.

CRITERIA

The following criteria were used for this audit:

- California's W&I Code
- "Approved Application for the HCBS Waiver for the Developmentally Disabled"
- CCR, Title 17
- Federal Office of Management Budget (OMB) Circular A-133
- State Contract between DDS and ACRC, effective July 1, 2009

AUDIT PERIOD

The audit period was July 1, 2012 through June 30, 2014, with follow-up as needed into prior and subsequent periods.

OBJECTIVES, SCOPE, AND METHODOLOGY

This audit was conducted as part of the overall DDS monitoring system that provides information on RC's fiscal, administrative, and program operations. The objectives of this audit are:

- To determine compliance with the W&I Code (or the Lanterman Act)
- To determine compliance with CCR, Title 17 regulations
- To determine compliance with the provisions of the HCBS Waiver Program for the DD
- To determine that costs claimed were in compliance with the provisions of the State Contract

The audit was conducted in accordance with Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States. However, the procedures do not constitute an audit of ACRC's financial statements. DDS limited the scope to planning and performing audit procedures necessary to obtain reasonable assurance that ACRC was in compliance with the objectives identified above. Accordingly, DDS examined transactions on a test basis to determine whether ACRC was in compliance with the Lanterman Act, CCR, Title 17, HCBS Waiver for the Developmentally Disabled, and the State Contract.

DDS' review of ACRC's internal control structure was conducted to gain an understanding of the transaction flow and the policies and procedures, as necessary, to develop appropriate auditing procedures.

DDS reviewed the annual audit reports that were conducted by an independent accounting firm for:

- Fiscal Year (FY) 2012-13, issued on January 13, 2014
- Fiscal Year (FY) 2013-14, issued on November 25, 2014

In addition, DDS noted no management letters issued for ACRC. This review was performed to determine the impact, if any, upon the DDS audit and, as necessary, develop appropriate audit procedures.

The audit procedures performed included the following:

I. Purchase of Service (POS)

DDS selected a sample of POS claims billed to DDS. The sample included consumer services, vendor rates, and consumer trust accounts. The sample also included consumers who were eligible for the HCBS Waiver Program. For POS claims, the following procedures were performed:

- DDS tested the sample items to determine if the payments made to service providers were properly claimed and could be supported by appropriate documentation.

- DDS selected a sample of invoices for service providers with daily and hourly rates, standard monthly rates, and mileage rates to determine if supporting attendance documentation was maintained by ACRC. The rates charged for the services provided to individual consumers were reviewed to ensure that the rates paid were set in accordance with the provisions of CCR, Title 17, and the W&I Code.

- DDS selected a sample of individual Consumer Trust Accounts to determine if there were any unusual activities and whether any account balances exceeded $2,000 as prohibited by the Social Security Administration. In addition, DDS determined if any retroactive Social Security benefit payments received exceeded the $2,000 resource limit for longer than nine months. DDS also reviewed these accounts to ensure that the interest earnings were distributed quarterly, personal and incidental funds were paid before the tenth of each month, and that proper documentation for expenditures was maintained.

- DDS selected a sample of UFS reconciliations to determine if any accounts were out-of-balance or if there were any outstanding items that were not reconciled.

- DDS analyzed all of ACRC's bank accounts to determine whether DDS had signatory authority as required by the contract with DDS.

- DDS selected a sample of bank reconciliations for Operations and Consumer Trust bank accounts to determine if the reconciliations were properly completed on a monthly basis.

II. Regional Center Operations (OPS)

DDS audited ACRC's operations and conducted tests to determine compliance with the State Contract. The tests included various expenditures claimed for administration to ensure that ACRC accounting staff is properly inputting data, that transactions were recorded on a timely basis, and to ensure that expenditures charged to various operating areas were valid and reasonable. These tests included the following:

- A sample of the personnel files, timesheets, payroll ledgers and other support documents were selected to determine if there were any overpayments or errors in the payroll or the payroll deductions.

- A sample of operating expenses, including, but not limited to, purchases of office supplies, consultant contracts, insurance expenses, and lease agreements were tested to determine compliance with CCR, Title 17, and the State Contract.

- A sample of equipment was selected and physically inspected to determine compliance with requirements of the State Contract.

- DDS reviewed ACRC's policies and procedures for compliance with the DDS Conflict of Interest regulations and DDS selected a sample of personnel files to determine if the policies and procedures were followed.

III. Targeted Case Management (TCM) and Regional Center Rate Study

The TCM Rate Study is the study that determines the DDS rate of reimbursement from the Federal Government. The following procedures were performed upon the study:

- Reviewed applicable TCM records and ACRC's Rate Study. DDS examined the months of May 2013 and May 2014 and traced the reported information to source documents.

- Reviewed ACRC's TCM Time Study. DDS selected a sample of payroll time sheets for this review and compared it to the Case Management Time Study Forms (DS 1916) to ensure that they were properly completed and supported.

IV. Service Coordinator Caseload Survey

Under W&I Code, Section 4640.6(e), regional centers are required to provide service coordinator caseload data to DDS. The following average service coordinator-to-consumer ratios apply per W&I Code, Section 4640.6(c)(3):

A. For all consumers that are three years of age and younger and for consumers enrolled in the Waiver, the required average ratio shall be 1:62.

B. For all consumers who have moved from a developmental center to the community since April 14, 1993, and have lived continuously in the community for at least 12 months, the required average ratio shall be 1:62. The required average ratio shall be 1:45 for consumers who have moved within the first year.

C. For all consumers who have not moved from the developmental centers to the community since April 14, 1993, and who are not described in subparagraph (A) above, an average service-to-coordinator ratio of 1:66. The 1:66 ratio was lifted in February 2009, upon imposition of the 3 percent operations reduction to regional centers as required per W&I Code, Section 4640.6(i) and (j). The ratio continued to be suspended from July 2010 until July 2012 with imposition of the subsequent 4.25 percent and 1.25 percent payment reductions.

DDS also reviewed the Service Coordinator Caseload Survey methodology used in calculating the caseload ratios to determine reasonableness, and that supporting documentation is maintained to support the survey and the ratios as required by W&I Code, Section 4640.6(e).

V. Early Intervention Program (Part C Funding)

For the Early Intervention Program, there are several sections contained in the Early Start Plan. However, only the Part C section was applicable for this review.

For this program, DDS reviewed the Early Intervention Program, including the Early Start Plan and Federal Part C funding to determine if the funds were properly accounted for in the regional center's accounting records.

VI. Family Cost Participation Program (FCPP)

The FCPP was created for the purpose of assessing consumer costs to parents based on income level and dependents. The family cost participation assessments are only applied to respite, day care, and camping services that are included in the child's IPP. To determine whether ACRC is in compliance with CCR, Title 17, and the W&I Code, DDS performed the following procedures during the audit review:

- Reviewed the list of consumers who received respite, day care and camping services, for ages 0 through 17 years who live with their parents and are not Medi-Cal eligible, to determine their contribution for the FCPP.

- Reviewed the parents' income documentation to verify their level of participation based on the FCPP Schedule.

- Reviewed copies of the notification letters to verify that the parents were notified of their assessed cost participation within 10 working days of receipt of the parents' complete income documentation.

- Reviewed vendor payments to verify that ACRC is paying for only its assessed share of cost.

VII. Annual Family Program Fee (AFPF)

The AFPF was created for the purpose of assessing an annual fee of up to $200 based on income level of families of children between the ages of 0 through 17 receiving qualifying services through a RC. The AFPF fee shall not be assessed or collected if the child receives only respite, day care, or camping services from the regional center, and a cost for participation is assessed to the parents under FCPP. To determine whether ACRC is in compliance with the W&I Code, DDS requested a list of AFPF assessments and verified the following:

- The adjusted gross family income is at or above 400 percent of the Federal poverty level based upon family size.
- The child has a developmental disability or is eligible for services under the California Early Intervention Services Act.
- The child is less than 18 years of age and lives with his or her parent.
- The child or family receives services beyond eligibility determination, needs assessment, and service coordination.
- The child does not receive services through the Medi-Cal program.
- Documentation was maintained by the RC to support reduced assessments.

VIII. Procurement

The Request for Proposal (RFP) process was implemented to ensure RCs outline the vendor selection process when using the RFP process to address consumer service needs. As of January 1, 2011, DDS requires RCs to document their contracting practices, as well as how particular vendors are selected to provide consumer services. By implementing a procurement process, RCs will ensure that the most cost effective service providers, amongst comparable service providers, are selected as required by the Lanterman Act and the State Contract as amended.

To determine whether ACRC implemented the required RFP process by January 1, 2011, DDS performed the following procedures during the audit review:

- Reviewed the ACRC contracting process to ensure the existence of a Board approved procurement policy and to verify that the RFP process ensures competitive bidding as required by Article II of the State Contract as amended.
- Reviewed the RFP contracting policy to determine whether the protocols in place included applicable dollar thresholds, and comply with Article II of the State Contract as amended.

- Reviewed the RFP notification process to verify that it is open to the public, and clearly communicated to all vendors. All submitted proposals are evaluated by a team of individuals to determine whether proposals are properly documented, recorded and authorized by appropriate officials at ACRC. The process was reviewed to ensure that the vendor selection process is transparent, impartial, and avoids the appearance of favoritism. Additionally, DDS verified that supporting documentation is retained for the selection process and, in instances where a vendor with a higher bid is selected, there is written documentation retained as justification for such a selection.

DDS performed the following procedures to determine compliance with Article II of the State Contract for new contracts in place as of January 1, 2011:

- Selected a sample of Operational, Start-Up and negotiated POS contracts subject to competitive bidding to ensure ACRC notified the vendor community and the public of contracting opportunities available.

- Reviewed the contracts to ensure that ACRC has adequate and detailed documentation for the selection and evaluation process of vendor proposals, written justification for final vendor selection decisions, and that those contracts were properly signed and executed by both parties to the contract.

In addition, DDS performed the following procedures to determine compliance with the W&I Code, Section 4625.5 for new contracts in place as of March 2011:

- Reviewed to ensure ACRC has a written policy requiring the Board to review and approve any of its contracts of two-hundred fifty-thousand dollars ($250,000) or more before entering into a contract with the vendor.

- Reviewed ACRC Board approved POS, Start-Up and Operational vendor contracts $250,000 or more to ensure the inclusion of a provision for fair and equitable recoupment of funds for vendors that cease to provide services to consumers. Verified that the funds provided were specifically used to establish new or additional services to consumers and that the usage of funds are of direct benefit to consumers, and that contracts are supported with sufficiently detailed and measurable performance expectations and results.

The process above was conducted in order to assess ACRC's current RFP process and Board approval of contracts $250,000 or more, as well as to determine whether the process in place satisfies the W&I Code and ACRC's State Contract requirements as amended.

IX. Statewide/Regional Center Median Rates

The Statewide and Regional Center Median Rates were implemented on July 1, 2008, and amended on December 15, 2011, to ensure RCs are not negotiating rates higher than the set median rates for services. Despite the median rate requirement, rate increases could be obtained from DDS under health and safety exemptions where RCs demonstrate the exemption is necessary for the health and safety of the consumers.

To determine whether ACRC was in compliance with the Lanterman Act, DDS performed the following procedures during the audit review:

- Reviewed sample vendor files to determine whether ACRC is using appropriately vendorized service providers, has correct service codes, and that ACRC is paying authorized contract rates and complying with the median rate requirements of the W&I Code, Section 4691.9.

- Reviewed vendor contracts to verify that ACRC is reimbursing vendors using authorized contract median rates and verified that rates paid represented the lower of the statewide or RC median rate set after June 30, 2008. Additionally, DDS verified that providers vendorized before June 30, 2008, did not receive any unauthorized rate increases, except in situations where health and safety exemptions were granted by DDS.

X. Other Sources of Funding from DDS

RCs may receive other sources of funding from DDS. DDS performed sample tests on identified sources of funds from DDS to ensure ACRC's accounting staff were inputting data properly, and that transactions were properly recorded and claimed. In addition, tests were performed to determine if the expenditures were reasonable and supported by documentation. The sources of funding from DDS identified in this audit are:

- Start-Up Funds

- Community Placement Program (CPP)

- Denti-Cal

- Mental Health Services Act (MHSA)

XI. Follow-up Review on Prior DDS Audit Findings

As an essential part of the overall DDS monitoring system, a follow-up review of the prior DDS audit findings was conducted. DDS identified prior audit findings that were reported to ACRC and reviewed supporting documentation to determine the degree and completeness of ACRC's implementation of corrective actions.

CONCLUSIONS

Based upon the audit procedures performed, DDS has determined that except for the items identified in the Findings and Recommendations Section, ACRC was in compliance with applicable sections of the CCR, Title 17, the HCBS Waiver, and the State Contract with DDS for the audit period, July 1, 2012 through June 30, 2014.

The costs claimed during the audit period were for program purposes and adequately supported.

From the review of prior audit issues, it has been determined that ACRC has taken appropriate action to resolve all prior audit issues with the exception of Finding 3.

VIEWS OF RESPONSIBLE OFFICIALS

DDS issued a draft audit report on February 10, 2016. The findings in the audit report were discussed at a formal exit conference with ACRC on February 24, 2016. The views of the responsible officials are included in the final audit report.

RESTRICTED USE

This audit report is solely for the information and use of DDS, Department of Health Care Services, Centers for Medicare and Medicaid Services, and ACRC. This restriction does not limit distribution of this audit report, which is a matter of public record.

FINDINGS AND RECOMMENDATIONS

The Findings of this report have been separated into the categories below:

I. Findings That Need to Be Addressed

Finding 1: **Over/Understated Claims**

The sampled review of 124 POS vendor files and the UFS Indicator Reports revealed ACRC over- and under-claimed expenses to the State. There were 102 instances of overpayments to 37 vendors totaling $45,239.65 and 145 instances of underpayments to one vendor totaling $3,418.80. The over- and under-payments were from July 2014, through September 2014. The overstated and understated claims were due to duplicate payments, overlapping authorizations, incorrect calculations and payments made to incorrect months. (See Attachment A)

CCR, Title 17, Section 54326(a)(10) and (12) states:

> "All vendors shall . . .
>
> (10) Bill only for services which are actually provided to consumers and which have been authorized by the referring regional center . . ."
>
> (12) Agree to accept the rate established, revised or adjusted by the Department as payment in full for all authorized services provided to consumers . . ."

ACRC has taken corrective action and reimbursed $3,418.80 for the underpayments and recovered $33,323.22 in overpayments from the vendors, with $11,916.43 still outstanding. ACRC indicated in its audit response that corrective action has been taken to recover $688.03; therefore, the remaining balance is $11,228.40.

Recommendation:

ACRC must reimburse to DDS the remaining overpayments totaling $11,228.40. In addition, ACRC should continue monitoring the UFS Indicator Reports and vendor payment invoices to ensure any payment errors identified, are corrected in a timely manner.

Finding 2: **Payment Reduction**

The sampled review of POS payments to 124 vendors revealed ACRC incorrectly applied the 1.25 percent payment reduction to five vendors. This resulted in overpayments totaling $740.32 from July 2012, through June 2013. This occurred due to the calculation method utilized in determining the payment reduction for consumers who did not receive Supplementary Security Income (SSI) benefits. ACRC deducted the monthly amount of the SSI benefit from the rate before calculating the 1.25 percent payment reduction. This method of calculating the payment reduction for consumers who did not receive SSI benefits resulted in an inaccurate calculation for the five vendors. ACRC stated that it was not aware all payments for services and supports paid from POS funds were subject to a payment reduction, including POS payments for consumers who did not receive SSI benefits. (See Attachment B)

Assembly Bill 1472, Chapter 25, Section 34, Section 10(a) states:

> "(a) Notwithstanding any other provision of law, in order to implement change in the level of funding for regional centers purchase of services, regional centers shall reduce payments for service and supports provided pursuant to Title 14 (commencing with Section 95000) of the Government Code and Division 4.1 (commencing with Section 4400) and Division 4.5 (commencing with Section 4500) of the Welfare and Institutions Code. From February 1, 2009, to June 30, 2010, inclusive, regional centers shall reduce all payments for these services and supports paid from purchase of service funds for services delivered on or after February 1, 2009, by 3 percent, from July 1, 2010, to June 30, 2012, inclusive, by 4.25 percent, and, commencing July 1, 2012, until June 30, 2013, by 1.25 percent, unless the regional center demonstrates that a non-reduced payment is necessary to protect the health and safety of the individual for whom the services and supports are proposed to be purchased, and the State Department of Developmental Services has granted prior written approval."

ACRC has taken corrective action and recovered $295.84 in overpayments with $444.48 still outstanding. ACRC took corrective action and submitted $444.48 to DDS in response to the audit report.

Recommendation:

ACRC must review the calculation method utilized in determining the payment reduction for consumers who did not receive SSI benefits.

Finding 3: <u>**Family Cost Participation Program - Late Assessments**</u> **(Repeat)**

The sampled review of 24 FCPP consumer files revealed four instances in which ACRC did not assess the parents' share of cost participation as part of the consumer's IPP or IFSP review. ACRC stated that it was an oversight on its part that the assessments were not completed concurrently with the consumer's IPP or IFSP. This issue was identified in the prior DDS audit report, and in its response to the prior DDS audit report, ACRC stated that it has revised its FCPP procedures to assure the families are assessed prior to authorizing services. (See Attachment C)

CCR, Title 17, Section 50267(a) states:

> "The original amount of the family cost participation shall be assessed upon completion of the initial Individual Program Plan and reassessed every third year thereafter to coincide with the review of the consumer's Individual Program Plan, pursuant to Section 4646(b) of the Welfare and Institutions Code."

Recommendation:

ACRC staff responsible for the FCPP assessments must follow their implemented procedures to ensure that all parents' assessed share of cost is completed at the time of the IPP or the IFSP meeting, as required by CCR, Title 17, Section 50267(a).

Finding 4: **<u>Annual Family Program Fee</u>**

The review of the AFPF revealed ACRC was unable to provide documentation to support the reduced assessment fees for 6 of the 16 sampled consumers. The families paid a share of cost of $150 per consumer when the share of cost should have been $200 per consumer. This resulted in an underpayment to the State totaling $300 in AFPF fees. (See Attachment D)

State Contract, Article IV, Section 3(a) and (b) states:

> ". . . Contractor shall keep records, as follows:
>
> a. The Contractor shall maintain books, records, documents, case files, and other evidence pertaining to the budget, revenues, expenditures, and consumers served under this contract . . .
>
> b. The Contractor shall make available at the office of the Contractor at any time during the term of this agreement during normal working hours, and for a period of three years after final payment under this annual contract, any of its records (personnel records excepted) for the inspection, audit, examination or reproduction by an authorized representative of the State, federal auditor, the State Auditor of the State of California, or any other appropriate State agency, which shall be conducted with the minimum amount of disruption to Contractor's program . . ."

The DDS Annual Family Program Fee Procedures, Section C states in part:

> "Regional centers shall verify the annual income of the family by way of an administrative review of the current payroll and/or income tax records of the parents to determine parents' gross income. In instances in which the parents' income is determined to be below 800 percent of the current year FPL, the regional center shall adjust the annual family fee to $150.00. In any instance in which the parents' adjusted gross family income is below 400 percent of the current year FPL, that family shall be deemed ineligible for participation in the AFPF."

ACRC provided documentation indicating four of the reduced assessments were supported; therefore, the unsupported assessment amount is $100.

Recommendation:

ACRC must remit $100 for the reduced assessment fees and retain income documentation to support all reduced assessment fees.

Finding 5: **<u>Targeted Case Management Time Study – Recording of Attendance</u>**

The review of the TCM Time Study forms (DS 1916) revealed that four out of 24 sampled employees' timesheets had multiple errors. The four employees had hours worked, vacation and sick hours recorded on their timesheets which did not properly reflect the hours recorded on the DS 1916. The difference between the employees' timesheets and the TCM Time Study forms was 16.25 hours.

The Targeted Case Management Rate Study Process and Instructions state:

> "...All regional center case management staff (category CM) will complete the DS 1916 during the rate study...The total hours worked during the day, including overtime must be shown..."

For good business and internal control practices, vacation and sick leave should be recorded correctly on the DS 1916. Time recorded incorrectly may result in an incorrect calculation of the TCM rate, which could result in the requirement to return overpayments of the TCM rate to the Federal Government or not maximizing Federal funds for understated hours.

Recommendation:

ACRC must have all supervisors reconcile the DS 1916s to timesheets to ensure all employees' time is accurately reported on the TCM Time Study.

Finding 6: **Vendors Not Enrolled in Electronic Billing (EB)**

The review of ACRC's EB process found that 26 out of 3,263 eligible vendors have not been enrolled in EB. Exceptions are granted for vendors paid by vouchers and vendors who demonstrate that enrolling in EB will present a financial hardship. However, it was found that none of the 26 vendors were paid by vouchers or demonstrated that submitting billings electronically would have presented a financial hardship. ACRC stated it has made attempts to enroll the remaining vendors, but the vendors are still unwilling to comply. (See Attachment E)

W&I Code, Section 4641.5(a) states:

> "(a) Effective July 1, 2011, regional centers shall begin transitioning all vendors of all regional center services to electronic billing for services purchased through a regional center. All vendors and contracted providers shall submit all billings electronically for services provided on or after July 1, 2012, with the exception of the following:
>
> a. A vendor or provider whose services are paid for by vouchers, as that term is defined in subdivision (i) of Section 4512.
>
> b. A vendor or provider who demonstrates that submitting billings electronically for services presents substantial financial hardship for the provider."

ACRC provided documentation indicating 24 of the vendors are no longer conducting business with ACRC, have been enrolled in EB, or are exempt from EB; therefore, ACRC remains with two vendors that are not enrolled in EB.

Recommendation:

ACRC must continue to work on enrolling these vendors to the EB process to be in compliance with W&I Code, Section 4641.5(a).

Finding 7: **Whistleblower Policy**

ACRC has not notified its employees and Board members annually of the State's Whistleblower policy. This occurred due to an oversight on ACRC's part. ACRC addressed the issue by sending an e-mail bulletin to its employees requiring them to read the State's Whistleblower policy through its database management system, but did not address how the Board members will be notified. The State Contract, Article I, Sections 17(b)(6) and (c) states:

> "(b)(6) Include a process for ensuring notification of employees, board members, consumers/families, and vendor community of both the regional center and the State's Whistleblower policy within 30

days of the effective date of the regional center's policy and annually thereafter.

(c) In addition, Contractor shall ensure that the regional center's and the State's Whistleblower Policies are posted on the regional center's website by January 15, 2011.

Recommendation:

ACRC must ensure that employees and Board members are notified annually about the State's Whistleblower policy.

II. Findings that have been Corrected

Finding 8: <u>Multiple Dates of Death</u> (Repeat)

The review of the UFS Death report identified 12 of the 20 sampled consumers had multiple dates of death recorded. Further review found that no payments were made beyond the actual date of death. This issue was due to ACRC entering both the date indicated on the Special Incident Report (SIR) and the date on the death certificate into UFS. This issue was identified in the prior audit report.

ACRC has taken corrective action by updating the UFS system to reflect the correct date of death.

State Contract, Article IV, Section 1(c)(1) and (a) states in part:

"(c) Contractor shall make available accurate and complete UFS and/or SANDIS information to the State. Accordingly Contractor shall:

(1) Update changes to all mandatory items of the Client Master File at least annually except for the following elements, which must be updated within thirty (30) days of Contractor being aware of any of the following events:

(a) The death of a consumer;"

For good internal controls and accounting practices, ACRC should ensure the actual date of death is accurately recorded in UFS to avoid any potential payments after the date of death.

Recommendation:

ACRC should train its staff responsible for entering the date of death in the system. The staff should ensure all current deceased consumer records are reviewed for accuracy and that only one date of death is recorded in UFS.

Finding 9: **<u>Deleted</u>**

Per the State Equipment Management Guidelines, Attachment D, Section 8602 State property is capitalized for accounting purposes when the property has a useful life of at least one year, an acquisition cost of at least $5,000 and is used for State business.

DDS conducted an analysis of ACRC's response and agrees with their argument that the equipment purchases cannot be capitalized and expensed simultaneously; therefore, this finding has been deleted.

Finding 10: **<u>Applicant/Vendor Disclosure Statements</u>**

The sampled review of 124 POS vendor files revealed ACRC did not have the DS 1891 forms on file for 10 vendors. ACRC stated that the DS 1891s for the 10 vendors were not on file because the vendors were vendorized prior to the implementation of the requirement requiring all vendors to have a signed and dated DS 1891.

ACRC has taken corrective action to resolve this issue by providing a signed and dated DS 1891 form for the vendors identified in the audit.

CCR, Title 17, Section 54311(b) and (c) states:

> "(b) Each applicant or vendor shall submit a new signed and dated DS 1891 (7/2011) to the regional center within 30 days of any change in the information previously submitted pursuant to this section or upon a written request by the regional center for such information.
>
> (c) All current vendors shall submit a signed and dated DS 1891 (7/2011) to the vendoring regional center within 120 days of the effective date of these regulations for review by regional center by June 30, 2012."

Recommendation:

ACRC must review all vendor files to ensure the vendors have submitted a signed and dated DS 1891 form.

Finding 11: **<u>Home and Community-Based Services Provider Agreement Forms</u>**

The sampled review of 124 POS vendor files revealed nine HCBS Provider Agreement forms were missing or not properly completed. Five HCBS Provider Agreement forms were missing and four HCBS Provider Agreement forms were not properly completed.

ACRC has taken corrective action to resolve this issue by providing completed and corrected HCBS Provider Agreement forms.

CCR, Title 17, Section 54326(a)(16) states in part:

"(a) All vendors shall . . .

(16) Sign the Home and Community-Based Services Provider Agreement (6/99), if applicable pursuant to section 54310(a)(10)(I), (d) and (e) . . ."

Recommendation:

ACRC must review all the vendor files to ensure a HCBS Provider Agreement form is on file and properly completed.

EVALUATION OF RESPONSE

As part of the audit report process, ACRC has been provided with a draft audit report and was requested to provide a response to each finding. ACRC's response dated March 2, 2016, is provided as Appendix A. This report includes the complete text of the findings in the Findings and Recommendations section, as well as a summary of the findings in the Executive Summary section.

DDS' Audit Branch has evaluated ACRC's response and will confirm corrective actions identified in the response during the follow-up review for the next scheduled audit.

I. Findings That Need to Be Addressed

Finding 1: **Over/Understated Claims**

ACRC agrees with the Finding and has made adjustments to the open authorizations to recover overpayments totaling $688.03. For the remaining overpayments totaling $11,228.40, ACRC stated it has sent demand letters to the closed vendors and will remit payments to DDS. In addition, ACRC stated procedures have been implemented to conduct timely reviews of the UFS Indicator Reports to ensure accurate payments.

Finding 2: **Payment Reduction**

ACRC agrees with the finding and has reimbursed DDS $444.48 for the overpayments due to the payment reduction. DDS considers this issue resolved.

Finding 3: **Family Cost Participation Program - Late Assessments (Repeat)**

ACRC does not agree with the Finding and stated it was in accordance with the W&I Code Section 4783; therefore, they are requesting this Finding to be removed from the report. DDS agrees with ACRC's interpretation that the consumer's family has a ten day period from the IPP date to submit income documentation, with an additional ten day extension if granted by the RC. However, DDS does not agree with ACRC that the assessment period starts from the date when the income documentation is received by ACRC. DDS used the IPP date as a baseline in determining the timeliness of the assessment, but also took into consideration the ten-day period from the IPP date and the additional ten-day extension. The review noted that ACRC did not assess the family the maximum after 20 working days; but instead, ACRC waited for the receipt of income documentation before completing the assessment. Therefore, DDS still considers these as late assessments.

Finding 4: **Annual Family Program Fee**

ACRC agrees with the two instances of unsupported reduced assessments and will remit $100 to DDS, but disagrees with the remaining four exceptions. ACRC provided screen shots of the consumer I.D. notes indicating the service coordinator verified the records to support the reduced assessment fee for three consumers. In addition, ACRC provided the UCI number for the family that paid $200, which had not been verified. However, two instances of unsupported reduced assessments remain unresolved. Therefore, ACRC must reimburse DDS $100 for the two unsupported reduced assessments.

Finding 5: **Targeted Case Management Time Study – Recording of Attendance**

ACRC stated that the discrepancies noted in the TCM Time Study were not significant enough to affect the TCM Rate, nonetheless agrees to continue to perform reconciliation reviews to ensure accurate reporting of its Time Study. DDS will conduct a follow-up review during the next scheduled audit to determine if ACRC is recording employee attendance accurately on the DS 1916s.

Finding 6: **Vendors Not Enrolled in Electronic Billing**

ACRC provided enrollment forms and exemption requests as exhibits with its response which confirmed ACRC is no longer conducting business with 10 vendors: 3 vendors have been exempt and 11 vendors have been enrolled in electronic billing. However, there are two vendors that are still not enrolled in EB.

Finding 7: **Whistleblower Policy**

ACRC explained it now has a process in place to notify employees electronically and that the employees will be required to acknowledge receipt of the policies. In addition, ACRC stated it has also created a process to notify its Board members annually, but did not elaborate on the process. DDS will conduct a follow-up review during the next scheduled audit to determine if ACRC is notifying its employees and Board members of the Whistleblower Policy annually.

II. Findings That Have Been Addressed

Finding 8: **Multiple Dates of Death (Repeat)**

ACRC made corrections in UFS to reflect the actual date of death and is planning to implement procedures to review the UFS Death Report regularly in order to reflect accurate data in its client management system. ACRC explained it enters a date of death into the State's client management system in a timely manner in order to close the consumer's case and to be in compliance with State regulations. The multiple dates of death occur when it enters the date from the death certificate in the system that is different from the initial date entered. ACRC further explained that due to the limitations of the system, if a second date of death is entered, it does not supersede the first date; therefore, requests for this finding to be removed. DDS does not agree there are limitations to the system since corrections can be made in the system to reflect only the actual date of death. Therefore, the finding remains the same. DDS will conduct a follow-up review during the next scheduled audit to determine if ACRC has implemented procedures to review the UFS Death Report regularly to prevent multiple dates of death.

Finding 9: **Deleted**

Per the State Equipment Management Guidelines, Attachment D, Section 8602 State property is capitalized for accounting purposes when the property has a useful life of at least one year, an acquisition cost of at least $5,000 and is used for State business.

DDS conducted an analysis of ACRC's response and agrees with their argument that the equipment purchases cannot be capitalized and expensed simultaneously; therefore, this finding has been deleted.

Finding 10: **Applicant/Vendor Disclosure Statements**

ACRC took corrective action to resolve this issue by providing signed and dated DS 1891 forms for the 10 vendors identified. ACRC stated it will reinforce the DS 1891 requirement on new applicable vendors or service providers with applicable changes requiring an updated DS 1891. DDS will conduct a follow-up review during the next scheduled audit to determine if ACRC is requiring all applicable vendors to complete the DS 1891, instead of only requiring new applicable vendors and vendors with applicable changes complete the DS 1891.

Finding 11: **Home and Community-Based Services Provider Agreement Forms**

ACRC took corrective action to resolve this issue by providing completed HCBS Provider Agreement forms for the nine vendors. ACRC stated it will continue to reinforce the requirement to have completed HCBS Provider Agreement Forms, as well as provide training to staff to ensure a completed form is on file for all applicable vendors. DDS will conduct a follow-up review during the next scheduled audit to determine if ACRC has completed HCBS Provider Agreement forms on file.

ALTA CALIFORNIA
REGIONAL CENTER

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MAR 04 2016
AUDIT BRANCH

March 02, 2016

Mr. Ed Yan, Manager
Audit Branch
Department of Developmental Services
1600 Ninth Street, Room 230 MS 2-10
Sacramento, CA 95814

RE: Response to Department of Developmental Services (DDS) audit of Alta California Regional Center for fiscal years 2012-13 and 2013-14

Dear Mr. Yan:

Alta California Regional Center wishes to thank the DDS audit team for the work and audit report. We are committed to compliance and adherence with all laws, regulations and contract language. Your audit pointed areas where we need to refocus our efforts. We agree with your overall finding that there are no systemic issues that constitute major concerns. Below are Alta's responses to the findings.

Finding 1. Over/Understated Claims

ACRC has reviewed Attachment A and have corrected those authorizations that are currently active. ACRC has sent demand letters to those providers who are not active and will remit to DDS any amounts outstanding. ACRC has incorporated in its procedures timely reviews of the indicator reports that DDS utilizes to ensure accurate payments. ACRC will continue to promote and reinforce its policies and procedures to ensure accurate payments in accordance with its contract and regulations.

Finding 2: Payment Reduction

ACRC reviewed the $444.48 outstanding in Attachment B. As the vendors to whom these overpayments were made are no longer providing services to ACRC we have remitted a check payment dated 02-25-2016 to DDS. The mandatory rate reductions affected the majority of our service providers in which they mainly were processed accurately. The mandated rate reductions have now since been fully reinstated and restored in accordance with regulations.

Finding 3: Family Cost Participation Program (FCPP) – Late Assessments

ACRC has reviewed Attachment C and noted that DDS utilized the IPP date as the basis to determine if assessments were completed in a timely manner. In accordance with section 4783 of the Welfare and Institutions Code, ACRC begins the assessment period from the date the income documentation is received by ACRC. Per state regulations, the client's family has a ten day period from the IPP date to submit income documentation, with an additional 10 day extension if granted by the regional center. This requirement is set for the family in order to be appropriately assessed for covered services. If income documentation is not submitted during this time period, services will be assessed at 100 percent. However, income documentation may be submitted subsequently for reassessment covering service costs for a period of 90 days preceding the reassessment. ACRC has complied with FCPP regulations and has properly assessed these 4 clients listed in Attachment C within the accepted timeframe of ten days from receipt of income documentation, not utilizing the IPP date as indicated in this audit report finding. We respectfully request this finding be removed from the audit report.

Finding 4: Annual Family Program Fee (AFPF)

ACRC takes exception to the requirement that income documentation be retained by the regional center. We do not believe that this is supported by statute, regulation or contract. ACRC does require service coordinators to view and document in the Title 19 notes that the tax information has been reviewed if the family requests a reduction or fee elimination based on family income. We have reminded our staff of this requirement. ACRC has reviewed the finding and notes that one of the six exceptions actually paid the full $200 fee and thus should not be included as a finding. Additionally, three of the other exceptions had Title 19 notes that indicated that the service coordinator reviewed the family's tax returns and determined that the family qualified for a reduced fee. Therefore, we believe that the net result of the finding is only $100. Copies of ID notes as well as the UCI for the family who paid the full $200 is attached. ACRC will reimburse the Department of Developmental Services for the $100.

Finding 5: Target Case Management (TCM) Time Study – Recording of Attendance

ACRC believes that none of the time study discrepancies mentioned in this audit report finding were significant in nature to have affected the calculations of the TCM rate. Nevertheless, in accordance with TCM time study instructions, proper reconciliations will continue to be performed and accurately reviewed by responsible staff in a timely manner. ACRC will continue to promote and ensure accurate reporting of all state required information.

Finding 6: Vendors Not Enrolled in Electronic Billing

ACRC noted of the twenty-six service providers listed in Attachment E, ten have ceased to conduct business with ACRC while three of them are not deemed applicable for the E-Billing system due to their infrequent billings and the nature of their business. Thirteen of the twenty-six providers were already enrolled in the E-Billing system and their completed applications were provided to DDS along with supporting documentation for the three providers that were deemed to be exempt. Please refer to Exhibit A for an updated listing. Therefore, we respectfully request this finding be modified to exclude the thirteen providers who were enrolled plus the three that were deemed to be exempt from this requirement. ACRC was and is a major proponent of the electronic billing system and fully supports its utilization. We have begun using a form to document any exceptions for vendors where the electronic billing system may not be appropriate.

Finding 7: Whistleblower Policy

ACRC understands and fully supports compliance with the Whistleblower policies. ACRC notified all employees and board members when the policy was put in place. We inadvertently did not notify employees annually as required. We have put in place a process where employees will receive an electronic notice through our policy and procedure software system. Employees will be required to indicate that they have received and read the policy annually. ACRC has also created a process by which all board members will be notified annually of the whistleblower policy.

Finding 8: Multiple Dates of Death

As stated in this audit report finding, all of the clients mentioned had their services properly expire on the correct date and no services were paid for beyond the date of death. ACRC will implement procedures to review the UFS death report regularly in order to reflect accurate data in its client management system in accordance with its contract. ACRC would like to further clarify this matter. Multiple dates of death result from entering a client's date of death into the state's required client management system when an accurate date is obtained than the one previously entered. Instead of the more recent entry superseding the original entry, the system maintains a track of all the dates entered. This typically occurs when an earlier date is entered but is noted to be different, typically by one day, once the official death certificate is received by ACRC usually several months later. The original entry is required in a timely manner in order to properly close the client's case and report the death in compliance with state regulations and contract. Thus, the actual dates are not duplicates nor multiples, rather the latter represents the accurate date based on the death certificate when received. We respectfully request this finding be removed from the audit report due to inherent system limitations and nature of the entries.

Finding 9: Equipment Capitalization

In accordance with the equipment guidelines stated in State Administrative Manual (SAM), ACRC properly records and tracks its applicable equipment purchases in its inventory control system. The audit report finding indicates that all applicable equipment purchases has all been capitalized while in actual fact all equipment was only entered into the inventory control system as required by SAM sections 8650 – 8652 and reflected in general ledger tracking accounts. In accordance with FASB standards (ASC 360-10) and as reflected in our required annual independently audited financial statements and disclosures, ACRC does not record any equipment purchases as capitalized assets nor subsequently amortizes them, but fully expenses them. This is also in accordance with state regulations and contract in which it is not permissible for ACRC to own any equipment purchased with state funds, rather they are deemed to be state owned and thus not capitalized.

ACRC's equipment purchases are reflected in the 'Statement of Activities' and 'Statement of Functional Expenses' in its independently audited financial statements as expenses. This is also in line with the directions provided by DDS and in accordance with the state's claim reimbursement process to claim such purchases as expenses. Capitalizing such purchases would not be in compliance with DDS accounting directions and not in compliance with SAM sections 8602-8603, which state entities are to either capitalize or expense applicable purchases, but not simultaneously both.

The general ledger accounts that were mentioned in this audit report finding as having been corrected only have to do with equipment recorded for tracking purposes. They are non-expense accounts and have no effect to ACRC's financial statements or claims submitted to DDS. Equipment purchases that are less than $5,000 have been removed from these accounts per DDS auditor instructions but continue to be accounted for as required by Section 8650, 8651, and 8652 of SAM. Nevertheless, removing such purchases from these accounts did not affect ACRC's financial position since none of the purchases were in fact previously capitalized in our financial statements as this finding appears to imply.

ACRC believes this finding does not reflect the actual intent of ACRC's requirement to follow SAM's equipment guidelines. Such capitalization requirements, as included in section 8602 of SAM and other depreciation requirements, are intended for entities structured as proprietary funds, enterprise funds and other applicable governmental entities. ACRC is not subject to such requirements due to DDS' established regional center accounting model and ACRC's nature of a private nonprofit regional center corporation established by the Lanterman Act. ACRC follows all applicable accounting, inventory, tracking, tagging, safeguarding, and recordkeeping guidelines over its equipment as stated in SAM and required by its state contract. We respectfully request this finding be removed due to its ambiguity and contradictory aspects, and to prevent confusion to the reader of this audit report.

Finding 10: Applicant/Vendor Disclosure Statements:

ACRC noted all of the 10 service providers that mentioned in this audit report finding were established before this requirement went into effect. Nevertheless, all of them were updated and brought into compliance in a timely manner. ACRC will continue to reinforce this requirement on any new applicable service providers contracting with the ACRC or those service providers that have applicable changes that would require an updated form.

Finding 11: Home & Community-Based Services Provider Agreement Forms

ACRC will continue to reinforce this requirement on its service providers and will conduct staff training to ensure a completed form is on file for all applicable providers.

Please let me know if you have any questions.

Sincerely,

Peter Tiedemann

Peter Tiedemann
Chief Operating Officer

Enclosures: Exhibits A & B

Enclosures: Exhibit A & B

Exhibit A

	Vendor #	Comments
1	PA1730	No longer conducting business
2	HF0213	No longer conducting business
3	Z64011	No longer conducting business
4	PA1844	No longer conducting business
5	PA0856	No longer conducting business
6	HA0856	No longer conducting business
7	H79777	No longer conducting business
8	H24465	No longer conducting business
9	PA1039	No longer conducting business
10	PA1858	No longer conducting business
11	HA0551	Enrolled in Electronic Billing
12	H53556	Enrolled in Electronic Billing
13	H89120	Enrolled in Electronic Billing
14	PA1852	Enrolled in Electronic Billing
15	HA0901	Enrolled in Electronic Billing
16	H01809	Enrolled in Electronic Billing
17	PA1133	Enrolled in Electronic Billing
18	P18627	Enrolled in Electronic Billing
19	HA0147	Enrolled in Electronic Billing
20	HA0818	Enrolled in Electronic Billing
21	PA1257	Enrolled in Electronic Billing
22	HN0158	Enrolled in Electronic Billing
23	PA1069	Enrolled in Electronic Billing
24	PA1007	Exempt due to Approved Waiver
25	H01211	Exempt due to Approved Waiver
26	PA0301	Exempt due to Approved Waiver

Exhibit B
Annual Family Program Fee

AFPF 2012-13 & 2013-14

RNM = Reduction not mentioned in T19

No	UCI	Assessed Amount	Maximum Assessment	Difference in Assessments Per Audit	Difference Per ACRC Review	Comments 2012-13	Comments 2013-14
1	6490443	$ 150.00	$ 200.00	$ 50.00	$ 50.00	RNM - Assessed 9/6/2012	Case Closed
2	6491371	$ 150.00	$ 200.00	$ 50.00	$ 50.00	RNM - Assessed 1/24/13	RNM - Assessed 1/29/14
3	6431181	$ 150.00	$ 200.00	$ 50.00	$ -	N/A	T19 OK - 1/22/14
4	6431394	$ 150.00	$ 200.00	$ 50.00	$ -	N/A	T19 OK - 11/20/13
5	6481098	$ 150.00	$ 200.00	$ 50.00	$ -	Assessed 12/10/12 $200 & Paid $200 9/13/13	No Assessment/Svc
6	6430740	$ 150.00	$ 200.00	$ 50.00	$ -	N/A	T19 OK - Assessed 8/5/13
Total Amount of Assessments not Supported				$ 300.00	$ 100.00		