



Follow-Up Review of Audit of Community Partnerships Division: Health Care Services Section

Office of the County Auditor

Follow-up Review

Robert Melton, CPA, CIA, CFE, CIG
County Auditor

Review Conducted by:
Kathie-Ann Ulett, CPA, Deputy County Auditor
Jed Shank, CPA, CIA, Audit Manager
Dirk Hansen, CPA, Audit Supervisor

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OFFICE OF THE COUNTY AUDITOR

115 S. Andrews Avenue, Room 520 • Fort Lauderdale, Florida 33301 • 954-357-7590 • FAX 954-357-7592

September 30, 2021

Honorable Mayor and Board of County Commissioners:

We have conducted a follow-up review of the audit of the Health Care Services Section of the Community Partnerships Division. The objective of our review was to determine the implementation status of our previous recommendations.

We conclude that of the six recommendations in the report, three recommendations were implemented, and three recommendations were partially implemented. We commend management for implementing our recommendations. The status of each of our recommendations is presented in this follow-up report.

We conducted this review in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

We appreciate the cooperation and assistance provided by the Community Partnerships Division throughout our review process.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton
County Auditor

cc: Bertha Henry, County Administrator
Andrew Meyers, County Attorney
Monica Cepero, Deputy County Administrator
Kevin Kelleher, Assistant County Administrator
Darrell Cunningham, Director, Community Partnerships Division

Broward County Board of County Commissioners

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IMPLEMENTATION STATUS SUMMARY

Implementation Status of Previous Recommendations From Audit of Community Partnerships Division: Health Care Services Section

REC. NO.	PREVIOUS RECOMMENDATION	Implemented	Partially Implemented	Not Implemented	Not Applicable
1.A	Revise monitoring process procedures to include consideration of risk, including a rotational, not annual, basis for low-risk items and/or service providers.		✓		
1. B	Revise monitoring process procedures to include separate and unique samples to ensure data being tested is applicable to the test being performed and to better identify discrepancies in reported outcome measures.		✓		
1. C	Revise monitoring process procedures to include adequate segregation of duties over contract management and monitoring to ensure employees independent of contract management perform the annual monitoring process		✓		
2. A	Review the software capabilities of CSMS to ensure the software meets the needs of its users.	✓			
2. B	Ensure Local Match calculations meet contractual requirements.	✓			
3.	Revise written policies and procedures, as well as review checklists, for the accurate completion of checklists.	✓			

INTRODUCTION

Scope and Methodology

The Office of the County Auditor conducts audits of Broward County's entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted a follow-up review of the Audit of the Health Care Services Section of the Community Partnerships Division (Report 20-03). The purpose of this follow-up review is to determine the status of previous recommendations.

We conducted this review in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

Our follow-up review included such tests of records and other review procedures as we considered necessary in the circumstances. The follow-up testing period was November to April 2021. However, transactions, processes, and situations reviewed were not limited by the review period.

Overall Conclusion

We conclude that of the six recommendations in the report, three recommendations were implemented, and three recommendations were partially implemented. The status of each recommendation is included in this report.

STATUS OF RECOMMENDATIONS

This section reports actions taken by management on the recommendations in our previous review. The issues and recommendations herein are those of the original review, followed by the current status of recommendations.

1. Service Provider Monitoring Should be Improved.

During our prior audit, we reviewed the monitoring reports for four service providers, and noted the following concerns:

- A. The process did not apply a risk-based testing methodology. We found that the same procedures were substantially uniformly performed each year at each service provider. This homogenous method did not consider the necessity for greater focus in certain areas and less focus in others.
- B. Although certain monitoring tests required unique samples or procedures, the same sample was used by Health Care Services (HCS) staff for multiple tests.
- C. We noted a lack of segregation of duties between contract administration and the monitoring process.

We recommended management revise monitoring process procedures to include:

- A. Consideration of risk, including a rotational, not annual, basis for low-risk items and/or service providers.
- B. Separate and unique samples to ensure data being tested is applicable to the test being performed and to better identify discrepancies in reported outcome measures.
- C. Adequate segregation of duties over contract management and monitoring to ensure employees independent of contract management perform the annual monitoring process.

Implementation Status:

A Program Project Coordinator Sr. was hired to oversee monitoring of service providers and additional procedures have been initiated.

- A. Partially Implemented.** Management has further indicated that during the FY 21 monitoring season, Community Partnerships Division (CPD) implemented a risk-based monitoring system that considered past contract performance. In FY 22 monitoring season, CPD will strengthen its processes to continue the full implementation of a risk-based monitoring approach.
- B. Partially Implemented.** Management has further indicated that due to evidence-based practice models, indicators and timelines, services may be delivered for a designated time frame before progress can be assessed. The Division will ensure staff request the identified sample volume to obtain the desired testing criteria.
- C. Partially Implemented.** Management has further indicated that during the FY21 monitoring season, CPD conducted a pilot to ensure the segregation of duties. Currently, CPD is in the process of finalizing the pilot's assessment and will implement the appropriate processes throughout the division.

2. Service Provider Contract Compliance Should be Improved.

During our prior audit, we noted the following concerns:

- A. HCS staff were unable to utilize the Client Services Management System (CSMS) software to validate quarterly service provider performance data.
- B. The County's contract with one service provider had a local match participation requirement of 75-to-25 state-to-local funding ratio. We found that actual local funding amount contributed to the program was 16.9%, not 25%.

We recommended management:

- A. Review the software capabilities of CSMS to ensure the software meets the needs of its users.
- B. Ensure local match amount calculations meet contractual requirements.

Implementation Status:

- A. Implemented**
- B. Implemented**

3. Improvements to Quarterly Report and Invoice Processing Should Be Evaluated.

We identified incomplete review procedures by County staff for service provider invoices and quarterly reports. Departmental policies and procedures did not include timeframes to complete all review processes, including resolution of inaccuracies; completion of required service provider attestations; and documentation of the completion of processes and concerns by staff.

We recommended management revise written policies and procedures, as well as review checklists, for the accurate completion of checklists.

Implementation Status: Implemented