



October 10, 2014

Ms. Arlinda Moriarty
President
Moriarty Consultants, Inc.
3904 Perrysville Avenue
Pittsburgh, Pennsylvania 15214

Dear Ms. Moriarty:

Enclosed for your review is the final audit report of Moriarty Consultants, Inc. and Moriarty Consulting, which was recently completed by this office.

Your agency's response has been incorporated into the final report and is labeled Appendix B.

The final report will be forwarded to the Department's Office of Long Term Living (OLTL) to begin the Department's resolution process concerning the report contents. The staff from OLTL may be in contact with you to follow up on the corrective actions taken to comply with the report's recommendations.

I would like to extend my appreciation for the courtesy and cooperation extended to my staff during the course of the fieldwork.

If you have any questions please contact Mr. Michael J. Kiely, Audit Manager of the Western Field Office at [REDACTED].

Sincerely,

A handwritten signature in black ink that reads "Tina L. Long". The signature is written in a cursive, flowing style.

Tina L. Long, CPA
Director

Enclosure

c: Mr. Jay Bausch
Ms. Bonnie Rose
Mr. Michael Hale
Ms. Angela Episale
Mr. Michael Luckovich
Ms. Kimberly Nagle

bc: Mr. Alexander Matolyak
Mr. Michael Kiely
Mr. David Bryan
Mr. Michael Sprow
Ms. Shelly Lawrence
WFO Audit File (W2003)

Some information has been redacted from this audit report. The redaction is indicated by magic marker highlight. If you want to request an unredacted copy of this audit report, you should submit a written Right to Know Law (RTKL) request to DHS's RTKL Office. The request should identify the audit report and ask for an unredacted copy. The RTKL Office will consider your request and respond in accordance with the RTKL (65P.S. §§ 67.101 et seq.) The DHS RTKL Office can be contacted by email at: rapwrtkl@pa.gov.

October 10, 2014

[REDACTED]

[REDACTED]

[REDACTED]

Mr. Brendan Harris, Executive Deputy Secretary
Department of Public Welfare
Health & Welfare Building, Room 334
Harrisburg, Pennsylvania 17120

Dear Deputy Secretary Harris:

In response to a request from the Office of Long-Term Living (OLTL) the Bureau of Financial Operations (BFO) performed an audit of payments from the Provider Reimbursement and Operations Management Information System (PROMISe) to Moriarty Consultants, Inc. (MCI) and Moriarty Consulting (MC). Our audit examined the period July 1, 2011 to February 28, 2013.

The contents of this report were discussed with MCI/MC management at an exit conference on June 3, 2014. MCI/MC's response to the report is attached as Appendix B.

Executive Summary

FINDING	SUMMARY
<p>Finding No. 1 – Personal Assistance Service (PAS) Billings of \$1,182,279 Were Not Supported by Billing Records.</p>	<p>Our testing of a sample of PAS billings revealed that MCI and MC failed to maintain adequate documentation to support \$1,182,279 in claims to PROMISe.</p> <p>Our testing also showed that attendant time sheets generally only documented the number of hours an attendant worked, without indicating the exact hours of the day.</p>
HIGHLIGHTS OF RECOMMENDATIONS	
<p>OLTL should recover \$425,356 from MCI and \$756,923 from MC.</p> <p>MCI and MC should require that PAS attendants record the actual times of day worked on PAS time sheets.</p>	

Moriarty Consultants, Inc.
July 1, 2011 to February 28, 2013

FINDING	SUMMARY
Finding No. 2 – Service Coordination (SC) Billings of \$512,241 Were Not Supported by Case Records.	Our testing of SC claims revealed that MCI and MC did not maintain documentation to support the dates, nature, content or units of SC provided to consumers.
HIGHLIGHTS OF RECOMMENDATIONS	
OLTL should recover \$480,605 from MCI and \$31,636 from MC.	

FINDING	SUMMARY
Finding No. 3 – Non-Medical Transportation (NMT) Billings of \$364,865 Were Not Supported by Billing Records or Were Not Allowable Under Waiver Service Specifications.	Our testing of NMT claims revealed that MCI and MC failed to maintain adequate documentation to support claims or submitted claims for services not allowable under the Waiver Service Specifications. We also found that MCI and MC failed to maintain records showing their compliance with the minimum driver standards.
HIGHLIGHTS OF RECOMMENDATIONS	
OLTL should recover \$319,540 from MCI and \$45,325 from MC.	
MCI and MC should maintain records showing their compliance with the minimum driver standards as addressed in the Waiver Service Specifications.	

FINDING	SUMMARY
Finding No. 4 – Accessibility Adaptations (AA) Purchases of \$211,931 Were Not Made in Accordance With Program Requirements.	Our sample testing of AA claims revealed that MCI failed to maintain documentation showing that purchases were reasonable, completed in the most cost effective manner and not in excess of customary charges for their locality.
HIGHLIGHTS OF RECOMMENDATIONS	
OLTL should recover \$211,931 from MCI.	

FINDING	SUMMARY
<p>Finding No. 5 – Durable Medical Equipment and Supplies (DMES) Purchases of \$64,041 Were Not Made in Accordance With Program Requirements.</p>	<p>Our testing of DMES claims revealed that MCI failed to maintain documentation showing that purchases were reasonable, completed in the most cost effective manner and not in excess of customary charges for their locality.</p>
HIGHLIGHTS OF RECOMMENDATIONS	
<p>OLTL should recover \$64,041 from MCI.</p>	

FINDING	SUMMARY
<p>Finding No. 6 – Personal Emergency Response Systems (PERS) Billings of \$27,202 Were Not Supported by Vendor Invoices or Included Unallowable Administrative Costs.</p>	<p>Our testing of PERS billings revealed that MCI and MC failed to maintain documentation to support claims and included charges for unallowable administrative costs.</p>
HIGHLIGHTS OF RECOMMENDATIONS	
<p>OLTL should recover \$22,710 from MCI and \$4,492 from MC.</p>	

See Appendix A for the Background, Objective, Scope and Methodology, and Conclusion on the Objective.

Results of Fieldwork

Finding No. 1 – PAS Billings of \$1,182,279 Were Not Supported by Billing Records.

Both MCI and MC billed PROMISE for PAS for which there was inadequate documentation to support claims.

Providers of PAS services are required to meet certain standards of recordkeeping in order to receive reimbursement for the services they rendered.

Title 55 Pa. Code § 52.43 (h); Audit Requirements states that a provider shall maintain books, records and documents that support: (1) The type, scope, amount, duration and frequency of service provision; and (2) The dates of service provision.

Further, The Office of Medical Assistance Programs Provider Agreement states, “the provider shall keep any records necessary to disclose the extent of services the provider furnishes to recipients.”

Moriarty Consultants, Inc.
July 1, 2011 to February 28, 2013

We tested randomly selected samples of MCI and MC PAS claims paid by PROMISE for fiscal year (FY) 11/12 (July 1, 2011 to June 30, 2012) and for FY 12/13 (July 1, 2012 to February 28, 2013). For each claim, we analyzed attendant timesheets to verify the billed and paid units of service. As a result of this testing we found the following deficiencies with supporting documentation:

- Timesheets not signed and/or dated by either the consumer or attendant;
- Billings for which no supporting time sheets were provided;
- Timesheets signed and dated prior to the last date of work;
- Timesheets supported fewer units than were billed to PROMISE;
- Timesheets signed and dated after the date they were stamped as received by MCI or MC;
- Timesheets with dates and signatures that appear to have been cut and pasted from another document;
- Timesheets with an incorrect calculation of hours

The unallowable amount from these deficiencies, when extrapolated over the entire universe of PAS claims, resulted in the following disallowances:

	<u>Total Paid Claims</u>	<u>Sample Error Rate</u>	<u>Disallowance</u>
MCI	\$ 8,025,588	5.30%	\$ 425,356
MC	\$ 5,573,810	13.58%	\$ 756,923
Total	<u>\$13,599,398</u>		<u>\$1,182,279</u>

As part of our audit, we also found a deficiency with the manner in which MCI and MC prepare attendant time sheets. Paper timesheets are used to document attendant work hours. Timesheets include three separate "time blocks"; 12:00 am to 8:00 am, 8:00am to 4:00pm, and 4:00pm to 12:00am. The common practice is for employees to document the number of hours worked within each time block, (e.g. - 3 hours), without documenting the actual times of day worked (e.g. 8am to 11am). OLTL Bulletin 05-12-01, 51-12-01, 54-12-01, 55-12-01, 59-12-01, effective June 1, 2012, states that a billable activity must be properly documented with the start and end time of the service provided.

Recommendations:

The BFO recommends that the OLTL recover \$425,356 from MCI and \$756,923 from MC related to PAS claims, which were unallowable due to deficiencies with supporting documentation.

The BFO also recommends that MCI and MC require PAS attendants to record their actual time of day worked on time sheets as required by OLTL Bulletin 05-12-01, 51-12-01, 54-12-01, 55-12-01, 59-12-01.

Finding No. 2 – SC Billings of \$512,241 Were Not Supported by Case Records.

MCI and MC billed PROMISE for SC for which there was inadequate documentation to support the claims.

The Code of Federal Regulations 42 CFR 441.18, which refers to case management services, requires in section (a) (7) that providers maintain case records that document for all individuals receiving case management:

- (ii) The dates of the case management services, and;
- (iv) The nature, content, units of the case management services received and whether goals specified in the care plan have been achieved;

Further, an Office of Long Term Care (OLTL) Bulletin issued June 1, 2012 on the subject “Billing Instructions for Home and Community Based Waiver Providers” requires the service coordinator to document in the Home and Community Services Information System (HCSIS) information captured during a participant contact.

As part of our audit, we tested random samples of SC claims for MCI for FY 11/12 and 12/13, and MC for FY 11/12. We analyzed the claims to determine if there were entries in HCSIS to support the billings to PROMISE. In addition, we asked MCI and MC to provide us with any other documentation they maintained to support their claim that activity had occurred.

Our testing revealed that no documentation was available to support the majority of the SC claims. These unsupported claims, extrapolated over total paid claims are as follows:

	<u>Total Paid Claims</u>	<u>Sample Error Rate</u>	<u>Disallowance</u>
MCI (FY11/12)	\$418,066	89.25%	\$373,124
MCI (FY12/13)	<u>\$133,054</u>	80.78%	<u>\$107,481</u>
Total	<u>\$551,120</u>		<u>\$480,605</u>
MC (FY11/12)	\$ 33,955	93.17%	\$ 31,636
Total	<u>\$ 33,955</u>		<u>\$ 31,636</u>

Recommendation

The BFO recommends that the OLTL recover \$480,605 from MCI and \$31,636 from MC related to SC claims, which were unallowable due to deficiencies with supporting documentation.

Finding No. 3 – NMT Billings of \$364,865 Were Not Supported by Billing Records or Were Not Allowable Under Waiver Service Specifications

Both MCI and MC billed PROMISE for NMT services for which there was inadequate documentation to support the claims or the documentation did not meet the Waiver Service Specifications.

Moriarty Consultants, Inc.
July 1, 2011 to February 28, 2013

Title 55 Pa. Code § 52.43 (h); Audit Requirements states that a provider shall maintain books, records and documents that support: (1) The type, scope, amount, duration and frequency of service provision; and (2) The dates of service provision.

Further, The Office of Medical Assistance Programs Provider Agreement states, “the provider shall keep any records necessary to disclose the extent of services the provider furnishes to recipients.”

As part of our audit, we tested random samples of paid NMT claims. The periods tested were FY 11/12 and 12/13 for MCI and FY11/12 for MC. Our audit disclosed the following deficiencies:

- Many charges for trips where there was no justification (e.g. time and mileage) for the amount charged. According to MCI/MC management, these charges were amounts agreed to between the consumer and the driver;
- One trip was for a destination directly across the street;
- Expense reports contained mathematical errors;
- Mileage charged exceeded the actual distance to the destination;
- One expense report indicated that the consumer walked to the destination;
- More was billed than the amount indicated on the expense report;
- In numerous instances, MCI/MC could provide no documentation to support a NMT charge.

A number of charges were determined to be unallowable because they were in conflict with the Home and Community Based Services (HCBS) Waiver Service Specifications. They include:

- A van rental on behalf of a consumer. The Waiver Service Specifications state that NMT “does not pay for vehicle purchases, rentals or repairs;”
- Transportation to a medical appointment. The Waiver Service Specifications state that NMT is for services not covered by the Medical Assistance Transportation Program;
- Transportation provided by family members. The Waiver Service Specifications state “Whenever possible, family, neighbors, friends or community agencies which can provide this service without charge should be utilized.”

When the unallowable expenditures are extrapolated over the total paid claims, the projected disallowances for MCI and MC by Fiscal Year are as follows:

	<u>Total Paid Claims</u>	<u>Sample Error Rate</u>	<u>Disallowance</u>
MCI (FY11/12)	\$314,988	67.36%	\$212,176
MCI (FY12/13)	<u>\$132,745</u>	80.88%	<u>\$107,364</u>
Total	\$447,733		<u>\$319,540</u>
MC (FY 11/12)	\$ 61,300	73.94%	\$ 45,325
Total	<u>\$ 61,300</u>		<u>\$ 45,325</u>

Our audit also found that neither MCI nor MC maintained documentation that drivers met the qualifications specified in the Waiver Provider Specifications for Service. The Specifications state that the provider is responsible for verifying that drivers meet the following standards:

- Be at least 18 years of age;
- Have appropriate insurance coverage (\$100,000/\$300,000 bodily injury);
- Vehicles must be registered with the PA Department of Transportation;
- Receive a physical examination (including a vision test) at the time of hire and at least every 2 years;
- Be willing to provide door to door service.

Recommendations

The BFO recommends that OLTL recover \$319,540 from MCI and \$45,325 from MC.

The BFO also recommends that MCI and MC maintain documentation showing that their drivers are in compliance with the driver qualifications section of the Waiver Provider Specifications for Service.

Finding No. 4 – AA Purchases of \$211,931 Were Not Made in Accordance With Program Requirements.

MCI billed PROMISE for AA for which there was inadequate documentation to support the claims. These purchases were in the Home Modification service categories: Environmental Accessibility Adaptations greater than \$100 (EAA > \$100), Accessibility Adaptations greater than \$100 (AA > \$100), and Accessibility Adaptations greater than \$6,000 (AA > \$6,000).

An OLTL Bulletin, titled “Accessibility Adaptations and Assistive Technology” issued October 11, 2011, requires agencies to document their efforts to ensure costs do not exceed customary charges for the agency’s locality and states that the accessibility adaptations should be completed in the most cost effective manner that meets the identified needs of the participant.

We provided MCI with sample claims and asked them to provide us with documentation to support the transactions. For the claims we tested, no documentation was provided showing that costs did not exceed customary charges for the locality or that they were completed in the most cost effective manner. Also, included in AA claims were six claims totaling \$14,493 which MCI should have billed as DMES. These were disallowed based on the criteria discussed in Finding No. 5 of this report and are included in the \$211,931 below.

The disallowance amount for each category is calculated as follows:

	<u>Total Paid Claims</u>	<u>Disallowance</u>
EAA > \$100 (FY 11/12)	\$ 88,735	\$ 88,735
AA > \$100 (FY 11/12)	\$106,309	\$102,896
AA > \$6,000 (FY12/13)	\$ 20,300	\$ 20,300
Total	<u>\$215,344</u>	<u>\$211,931</u>

Recommendation

The BFO recommends that the OLTL recover \$211,931 from MCI related to inadequate supporting documentation for AA claims.

Finding No. 5 – DMES Purchases of \$64,041 Were Not Made in Accordance With Program Requirements.

MCI billed PROMISE for DMES purchases for which there was inadequate documentation to support the claims.

An OLTL Bulletin, titled “Accessibility Adaptations and Assistive Technology” issued October 11, 2011, requires agencies to document their efforts to ensure costs do not exceed customary charges for the agency’s locality and states that purchases should be completed in the most cost effective manner that meets the identified needs of the participant.

We provided MCI with sample claims and asked them to provide us with documentation to support the transactions. No documentation was provided to show that costs did not exceed customary charges for the locality or that they were completed in the most cost effective manner.

Based on our testing the unallowable claim amounts for each fiscal year are as follows:

	<u>Total Paid Claims</u>	<u>Sample Error Rate</u>	<u>Disallowance</u>
MCI (FY11/12)	\$ 66,194	86.80%	\$ 57,456
MCI (FY12/13)	\$ 7,931	83.03%	\$ 6,585
Total	<u>\$ 74,125</u>		<u>\$ 64,041</u>

Recommendation

The BFO recommends that the OLTL recover \$64,041 from MCI related to inadequate supporting documentation for DMES claims.

Finding No. 6 – PERS Billings of \$27,202 Were Not Supported by Vendor Invoices or Included Unallowable Administrative Costs.

MCI and MC billed PROMISE for PERS claims for which they failed to maintain adequate documentation or included charges for unallowable administrative costs.

The BFO analyzed supporting documentation for PERS claims for MCI for FY 11/12 and FY12/13, and MC for FY 11/12. During those periods, MCI and MC purchased PERS services from two vendors: [REDACTED]

Moriarty Consultants, Inc.
July 1, 2011 to February 28, 2013

Our audit identified the following deficiencies:

- MCI and MC billed PROMISE for PERS services for consumers who were not included on a PERS vendor invoice.

55 Pa. Code § 52.43(h) requires a provider to maintain books, records and documents that support:

- (1) The type, scope, amount, duration and frequency of service provision
- (2) The dates of service provision

Further, The Office of Medical Assistance Programs Provider Agreement states, “the provider shall keep any records necessary to disclose the extent of services the provider furnishes to recipients.”

- A \$3 per consumer, per month administrative fee was added to many billings to PROMISE.

55 Pa. Code § 52.52 (d) states, “The department will not pay an administration fee or additional cost for a vendor good or service...” Further the HCBS Waiver states, “PERS covers the actual cost of the service and does not include any additional administrative costs.”

- Our audit also found various overcharges and undercharges based on a comparison of PROMISE claims to the monthly PERS vendor invoice.

Extrapolating the unallowable costs over the total paid claims is calculated as follows:

	<u>Total Paid Claims</u>	<u>Sample Error Rate</u>	<u>Disallowance</u>
MCI (FY 11/12)	\$ 44,039	33.77%	\$ 14,872
MCI (FY 12/13)	<u>\$ 18,023</u>	43.49%	<u>\$ 7,838</u>
Total	<u>\$ 62,062</u>		<u>\$ 22,710</u>
MC (FY 11/12)	<u>\$ 11,508</u>	39.03%	<u>\$ 4,492</u>
Total	<u>\$ 11,508</u>		<u>\$ 4,492</u>

Recommendation

The BFO recommends that the OLTL recover a total of \$22,710 from MCI and \$4,492 from MC relating to PERS claims that were unsupported or greater than actual costs.

Auditor's Commentary

The BFO reviewed and considered the contents of a previous version of the MCI/MC audit response and made several changes to the draft audit report that are incorporated into this final report.

The BFO also reviewed and considered the contents of the revised MCI/MC audit response contained in Appendix B prior to the issuance of this final report. Based on this review, no further changes were deemed necessary.

In accordance with our established procedures, an audit response matrix will be provided to the OLTL. Once received, OLTL staff should complete the matrix within 60 days and email the Excel file to the DPW Audit Resolution Section at:



The response to each recommendation should indicate the OLTL's concurrence or non-concurrence, the corrective action to be taken, the OLTL staff responsible for the corrective action, the expected date that the corrective action will be completed, and any related comments.

Sincerely,

A handwritten signature in black ink that reads "Tina L. Long".

Tina L. Long, CPA
Director

**MORIARTY CONSULTANTS, INC.
APPENDIX A**

Appendix A

Background

Moriarty Consultants Inc. (MCI) is a for-profit corporation and Moriarty Consulting (MC) is a sole proprietorship, both located in Pittsburgh, Pennsylvania. MCI and MC have the same owner. They provide home health care and disability services, which include Medicaid and state funded Attendant Care services.

DPW's Attendant Care Program allows consumers to live in their home and community rather than in an institution, and to receive assistance with daily living, self-care and mobility. The Attendant Care Program is designed to ensure that the consumer achieves and maintains independence.

Attendant Care is funded using various federal Waiver (Attendant Care, Independence, OBRA and Commcare) and state (Act 150) monies. Payments through the PROMISE system to MCI and MC totaled \$16,509,451 for the period July 1, 2011 through February 28, 2013.

Objective, Scope, Methodology

Our audit objective was:

- To determine if MCI and MC have adequate documentation to support claims billed and paid for the Fiscal Year 2011-2012 (July 1, 2011 to June 30, 2012) and the current fiscal year to date period (July 1, 2012 to February 28, 2013).

We conducted this performance audit in accordance with generally accepted governmental auditing standards. 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.

Government auditing standards require that we obtain an understanding of management controls that are relevant to the audit objective described above. The applicable controls were examined to the extent necessary to provide reasonable assurance of their effectiveness.

Based on our understanding of the controls, certain material deficiencies came to our attention. Areas where we noted material deficiencies or an opportunity for improvement in management controls are addressed in the findings of this report.

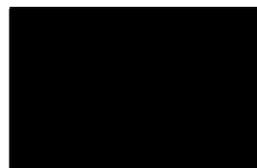
Our fieldwork was performed intermittently between March 28, 2013 and September 26, 2013. An exit conference was held with representatives of MCI/MC on June 3, 2014 to discuss the results of the audit. This report is available for public inspection.

Conclusion on the Objective

In conclusion, MCI and MC frequently had inadequate documentation to support claims paid by PROMISe for the period of our review. This resulted in total questioned costs of \$2,362,559 for the audit period.

**MORIARTY CONSULTANTS, INC.
RESPONSE TO THE DRAFT REPORT**

APPENDIX B



www.buchananingersoll.com



September 12, 2014

**VIA ELECTRONIC AND
UPS OVERNIGHT MAIL**

Mike Kiely
Audit Manager
Bureau of Financial Operations
Department of Public Welfare



**Re: Moriarty Consultants, Inc. [REDACTED]
Moriarty Consulting [REDACTED]**

Dear Mr. Kiely:

Please allow this correspondence to respond to the Bureau of Financial Operations' ("BFO") revised August 6, 2014 Draft Performance Audit Report (hereinafter, the "Revised Draft Report"), which was addressed to our clients, Moriarty Consultants, Inc. ("MCI") and Moriarty Consulting ("MC") (MCI and MC will collectively be referred to herein as "Moriarty").

As background, following the submission of Moriarty's March 31, 2014 Response to the BFO's December 12, 2013 Draft Performance Audit Report (hereinafter, the "Original Draft Report"), the BFO provided (on May 12, 2014) "samples and calculations" purportedly justifying the Sample Error Rates contained in the Original Draft Report. For the first time, the BFO indicated that some of the transactions that were allowed under Finding No. 2—which were communicated to Moriarty subsequent to the Original Draft Report—were in fact incorporated into the Original Draft Report, and further, stated without additional explanation that the "attached files [show] several [other] minor changes [that] were made to some of the calculations." The "attached files" provided by the BFO primarily consisted of spreadsheets of consumers, which contained numerical codes purportedly identifying the reason or basis for disallowance for each consumer. Moreover, some of the codes contained in the "attached files" identified reasons never mentioned in the Original Draft Report.

Following the BFO's May 12, 2014, correspondence and spreadsheets, an Exit Conference was conducted in this matter on June 3, 2014, at which time the BFO made several requests for additional documentation. Specifically, the BFO requested additional supporting

documentation for certain Accessibility Adaptations (“AA”) and Durable Medical Equipment and Supplies (“DMES”) transactions. Moriarty reasonably presumed that the BFO’s requests were in direct response to Moriarty’s argument (in Finding Nos. 4 and 5) with respect to OLTL Bulletin 05-11-07, 51-11-07, 52-11-07, 54-11-07, 55-11-07, 59-11-07, whereby Moriarty disagreed with the BFO’s interpretation and application of this OLTL Bulletin’s “Purpose” and “Background/Discussion” sections, and rather, argued that it was the actual “Documentation” portion of the Bulletin that required compliance. Consistent with the BFO’s request, on June 27, 2014, Moriarty timely provided the requested documentation—which demonstrated Moriarty’s compliance with the Bulletin.

Having heard nothing in response to the June 27, 2014 production of additional requested documents, Moriarty received the BFO’s Revised Draft Report shortly after August 6, 2014. In the Revised Draft Report, the BFO fails to address any of the arguments advanced by Moriarty, including whether the additional documents produced on June 27th were satisfactory.¹ Moreover, the BFO has now **increased the total disallowance by \$78,328**. Following receipt of the Revised Draft Report, the BFO provided a document titled “Explanation of Revisions to Draft Report,” which does nothing more than state that the BFO increased (and for a few consumers, decreased) the disallowance—without any explanation as to why the disallowance was increased or decreased. Respectfully, the “Explanation of Revisions to Draft Report” does nothing more than identify the revised numbers, without any justification relating to the underlying facts or law.²

In light of the BFO’s Revised—or more accurately stated, barely re-worded—Draft Report, Moriarty renews its prior arguments and positions below, which respond to each of the BFO’s specific proposed findings and recommendations in the order presented in the Revised Draft Report. Preliminarily, however, we would raise the following generalized concerns and observations.

Moriarty again notes that the Revised Draft Report is the result of a random audit by BFO following 14-years of successful participation in the various waiver programs by Moriarty. Moriarty has been subject to monitoring through the Department of Public Welfare’s (hereinafter, “the Department”) Quality Management Efficiency Unit (“QMEU”)³ without incident. Moriarty denies any suggestion or inference of intentional wrong doing in this regard, and to the extent that any irregularities were identified by BFO, they are limited to recordkeeping

¹ Because the Revised Draft Report remained unchanged after the production of hundreds of pages of documents, Moriarty believes that the BFO has concluded that the additional documents produced were inadequate. However, without any explanation from the BFO, Moriarty does not understand the basis for this apparent conclusion.

² By way of example, the “Explanation of Revisions to Draft Report” states, with respect to Finding No. 2, that “[the] error rate was increased from 80.67% in draft report to 80.78% because \$13.98 was added to both Questioned Costs and Total Dollar Value Tested in error rate calculation.” Respectfully, this is hardly an explanation, as it fails entirely to identify the basis/source of the \$13.98. This vague and cryptic “rationale” has been a consistent theme throughout the audit process. Without additional information, Moriarty is simply not able to assess the accuracy of the disallowance, and consequently, is deprived of its ability to defend itself in this matter.

³ Now known as “Quality Management Efficiency Teams” or “QMET.”

and/or documentation issues. At all times, Moriarty's intention was to offer quality services to eligible recipients operating within the applicable program guidelines. To the extent that services were billed for by Moriarty, they were in fact provided to the consumer.

Moreover, and as explained in greater detail below, the Department's extrapolation of the various "errors" identified is simply not warranted given the circumstances here present. Such extrapolation further grossly distorts the actual amount at issue without any basis in fact.

For the reasons set forth above and below, Moriarty does not concur in the proposed findings contained within the Revised Draft Report.

FINDING No. 1 – Personal Assistance Service (“PAS”) Billings of \$1,182,279 Were Not Supported by Billing Records. Recommendations: OLTL should recover \$425,356 from MCI and \$756,923 from MC.

The BFO has concluded that Moriarty's documentation with respect to certain PAS billings was “deficient” under 55 Pa.Code § 52.43(h), which states in pertinent part that: “[a] provider shall maintain books, records and documents that support: (1) The type, scope, amount, duration and frequency of service provision, (2) The dates of service provision, (3) The fees and reimbursements earned in accordance with Federal and State requirements, [and] (4) Compliance with the terms and conditions of service provision as outlined in ... chapter [52].” The BFO also cites the Provider Agreement, which states “the provider shall keep any records necessary to disclose the extent of services the provider furnishes to recipients.” (See Draft Report, pgs 3-4.)⁴

Moriarty will respond to Finding No. 1 based on the spreadsheet/schedule provided by the BFO at the September 26, 2013 Closing Conference—as modified by the subsequent email exchanges between the BFO and Moriarty, and the revised spreadsheets provided on May 12, 2014—which identifies 13 instances (involving 11 consumers) of purportedly “inadequate” recordkeeping. Each of the 13 instances are addressed below.

Before addressing each of the 13 PAS consumer/recordkeeping instances, Moriarty notes that, should this matter proceed further, the Department will have to establish that its statistical sampling method is reliable—thereby justifying extrapolation—and that the statistical sampling method/sample error rate constitutes “competent and substantial” evidence. See *Del Borrello, D.O. v. Commonwealth of Pennsylvania, Dept. of Public Welfare*, 508 A.2d 368 (Cmwlth Ct. 1986) (calling the statistical sampling method an “unusual method”, but affirming the trial court's reliance thereon due to plaintiff's stipulation that the Department's evidence as to a few instances of poor recordkeeping was identical to all of the other instances of alleged poor recordkeeping,

⁴ Although the Draft Report also takes issue with Moriarty's purported failure to comply with OLTL Bulletin 05-12-01—which the BFO contends requires Moriarty to document the start and end times of service periods—this does not appear to be a basis for the disallowance proposed, and rather, is merely a reminder to Moriarty of proper recordkeeping. (See Draft Report, pg 4.)

September 12, 2014

Page - 4 -

justifying the extrapolation on that basis alone). Respectfully, the specific “inadequacies” the BFO cites in Finding No. 1 are of a unique nature, or the result of a specific circumstance, and, accordingly, not of the type that should be extrapolated.

By way of example, one of the consumer records cited by the BFO ([REDACTED] addressed further below) allegedly contained—unbeknownst to Moriarty—a photocopied signature. As set forth by [REDACTED]

[REDACTED] This timesheet—which the BFO cites as being “inadequate”—does not evidence any deficiency or systemic recordkeeping pattern or practice followed by Moriarty. Moriarty required signatures and [REDACTED]—again, unbeknownst to Moriarty—provided a copy. Of note here, [REDACTED] utilizes a stamp to make his mark due to his physical disability. There simply was no way for Moriarty—exercising reasonable diligence—to determine that [REDACTED] stamp was in fact copied. Accordingly, this incident evidences no more than an anomaly caused by the unilateral actions of a single consumer; actions which Moriarty—through the most diligent of review—could not reasonably anticipate and prevent. BFO has no evidence that this circumstance occurred with any other consumer of Moriarty. Thus, the BFO’s attempt to extrapolate the Sample Error Rate across all of Moriarty’s total paid claims for PAS is simply not reasonable—nor does it constitute “competent” evidence. In every instance cited to by BFO, the services which Moriarty billed through PROMISe were in fact rendered to the consumer—which only further illustrates the unfairness and inequity of extrapolating the PAS issues addressed below over Moriarty’s universe of total paid claims.

MPI No. [REDACTED] (Moriarty Consultants, Inc.) (“MCI”):

[REDACTED] – The BFO has denied this timesheet because it was not signed by the consumer.⁵ Attached hereto at Exhibit “A”⁶ is a signed Affidavit by [REDACTED] verifying that these services were provided, as well as the signed timesheet at issue. Moriarty further notes that the timesheet in question was timely executed by the PAS attendant verifying the time worked and the services rendered. Admittedly, [REDACTED] signature on the timesheet here was delayed. However, given the rationale of the signature requirement – “[t]he signature certifies that the recipient received a medical service or item and that the recipient listed on the Medical Services Eligibility Card is the individual who received the service” (OMAP Bulletin 99-89-05; Issued May 26, 1989)⁷—Moriarty contends that the attached affidavit brings this consumer/recordkeeping instance into compliance with 55 Pa.Code § 52.43(h) and the applicable Bulletins. Accordingly, [REDACTED] should be removed from the BFO’s calculations.

⁵ See email correspondence from [REDACTED] of October 29, 2013.

⁶ Although the affidavits attached to this correspondence are copies, the undersigned has retained the originals on file.

⁷ Although the affidavits attached hereto solve the signature problem in-chief, Moriarty notes that OMAP Bulletin 99-89-05 provides other exceptions to the signature requirement which it may qualify under, and reserves the right to advance such arguments in the future.

██████████ – The BFO originally denied this consumer because it could not authenticate the hours billed due to a lack of supporting timesheets. However, by letter of October 14, 2013, Moriarty’s counsel provided timesheets labeled ██████████ which support the time billed by Moriarty. In Mr. Kiely’s response⁸ to Moriarty’s production of these timesheets, it appears that he intended to include ██████████ name in the list of consumers for which the BFO would accept this original documentation, but perhaps inadvertently omitted it. In sum, Moriarty has provided adequate supporting documentation and ██████████ clearly should be removed from the BFO’s calculations.

██████████ – The BFO has denied this timesheet because it was not signed by the attendant, ██████████⁹ Attached hereto at Exhibit “B”, is an Affidavit signed by ██████████ verifying the accuracy of the time entered on the timesheet at issue, which was previously confirmed by ██████████ Moriarty notes here that the timesheet was in fact timely executed by the consumer providing contemporaneous verification of the time worked by ██████████ Further confirming this, also attached at Exhibit “B” is an Affidavit by ██████████ again verifying that the billings submitted for the timesheet at issue were for the actual amount of services provided to her by MCI. Moriarty contends that the attached Affidavits bring this consumer/recordkeeping instance into compliance with 55 Pa.Code § 52.43(h), and the applicable bulletins. There should be no doubt in this regard that the services were in fact performed by ██████████ and, accordingly, ██████████ should be removed from the BFO’s calculations.

██████████ – The BFO has contested the validity of the attendant’s signature on the 5/27-6/2 timesheet ██████████
—which the BFO believes is inconsistent with the attendant’s prior signatures.¹⁰ Respectfully, there is nothing within the applicable regulations or bulletins that would require a provider to engage in the sort of forensic analysis that the BFO has engaged in here before submitting billings through PROMISE. Moriarty notes in this regard that it was subject to audit through a QMEU in August, 2011, and, again, in January, 2013, without any mention or direction with respect to any such obligation. Respectfully, the QMEU failed to provide guidance on the issue, or discover any deficiency, because the vigilance BFO is requiring of Moriarty here is not required under the applicable regulations or bulletins. Rather, Moriarty was free to accept the timesheet from ██████████ taking the signature of the attendant as facially valid. In sum, there was no reason for Moriarty to question the validity of the signature of the attendant given ██████████ confirming signature. The BFO is applying an unnecessarily heightened standard here.

⁸ See email correspondence from ██████████ of October 29, 2013.
⁹ See email correspondence from ██████████ of October 29, 2013.
¹⁰ See email correspondence from ██████████ of October 29, 2013.

As the BFO has identified, “[a] provider shall maintain ... documents that support... [t]he type, scope, amount, duration and frequency of service provision... [t]he dates of service provision, ...[t]he fees and reimbursements earned...” 55 Pa.Code § 52.43(h). Moriarty has done so here meeting its obligations under the applicable regulations and bulletins. The BFO’s *post hoc* determination that the signatures appear inconsistent from week-to-week is not warranted and is based upon pure supposition and conjecture, which should not form the basis of any disallowance. Certainly, there is not enough here to evidence any company-wide practice or procedure and there is absolutely no basis for extrapolation in this unique circumstance.

MPI. No. [REDACTED] (Moriarty Consultants) (“MC”):

[REDACTED] – The BFO has denied this timesheet because it was executed by the attendant and the consumer’s power of attorney on October 5th, but additional time was worked on October 8th.¹¹ Attached hereto at Exhibit “C” is an Affidavit from [REDACTED] (the Power of Attorney who originally executed the timesheet at issue here), verifying that the time billed by MC is accurate and truthful, and was in fact provided to the consumer. Most notably, however, is [REDACTED] sworn representation that his “usual practice was to sign the timesheet only after the services were performed,” but that he signed this timesheet early because he was going to be out of town on October 8th (the last date of service). With this additional documentation, the time at issue has been verified and [REDACTED] should be removed from the BFO’s calculations. Moriarty also notes here that this one-off occurrence is a perfect example of why extrapolation is not appropriate. There was no structural defect in Moriarty’s procedures in this regard related to PAS. Instead, the BFO has identified a finite and unique irregularity with no evidence or suggestion that the error in question was duplicated in any other instance.

[REDACTED] – The BFO has denied the timesheet at [REDACTED] because it contains a clerical error with respect to the date of signature by both the attendant and consumer.¹² Specifically, the dates of signature state “May 17, 2012” instead of their actual date of signature, May 27, 2012—which date would have been the day *following* the expiration of the workweek/timesheet period; certainly a logical day upon which to sign a completed timesheet. Moriarty submits that this is simply a scrivener’s error which should not be a basis for denial here, and in any event, is certainly not a competent basis for concluding that this error should be extrapolated across the entire sample. *See, e.g., Del Borrellow*, 508 A.2d 368 (permitting extrapolation solely because plaintiff stipulated that the Department’s evidence as to a few instances of poor recordkeeping was identical to all of the other instances of alleged poor recordkeeping, thus justifying the extrapolation). Accordingly, [REDACTED] timesheet

¹¹ See email correspondence from [REDACTED] of October 29, 2013.

¹² See email correspondence from [REDACTED] of October 29, 2013.

at [REDACTED] should be allowed, or at the very least, removed from the BFO's sample error rate calculations for extrapolation purposes.

[REDACTED] – The BFO has denied this timesheet because it was not signed by the consumer.¹³ Attached hereto at Exhibit “D” are Affidavits from [REDACTED] (the attendant), verifying that the billings submitted for this timesheet were for the actual amount of services provided by MC. You will note that the signature of [REDACTED]—who suffers from a traumatic brain injury—is present on the Affidavit, and not his stamped signature.¹⁴ With these two signatures—both the consumer and the attendant—Moriarty contends that the attached affidavits bring this consumer/recordkeeping instance into compliance with 55 Pa.Code § 52.43(h) and the applicable bulletins. Accordingly, [REDACTED] should be removed from the BFO's calculations.

[REDACTED] – The BFO has concluded that the timesheets submitted by [REDACTED] contained impermissible photo copies of his signature—thus invalidating the attestation statement.¹⁵ Consistent with Moriarty's arguments above with respect to [REDACTED] there is nothing within the applicable regulations or bulletins that would require a provider to engage in the sort of forensic analysis that the BFO has engaged in here before submitting billings through PROMISE. Moriarty again notes in this regard that it was subject to audit through a QMEU in August, 2011, and January, 2013, without any mention or direction with respect to any such obligation. Respectfully, the QMEU failed to provide guidance on the issue, or discover any deficiency, because the vigilance BFO is requiring of Moriarty here is not required under the applicable regulations or bulletins. Rather, Moriarty was free to accept [REDACTED] signature as facially valid. In sum, there was simply no reason for Moriarty to question the validity of the signature and BFO is applying an unnecessarily heightened standard. As the BFO has identified, “[a] provider shall maintain ... documents that support... [t]he type, scope, amount, duration and frequency of service provision... [t]he dates of service provision, ... [t]he fees and reimbursements earned...” 55 Pa.Code § 52.43(h). Moriarty has done so here meeting its obligations under the applicable regulations and bulletins. Notwithstanding the foregoing, attached hereto at Exhibit “E” are Affidavits from [REDACTED] and both of the attendants—[REDACTED]—verifying that the billings submitted for these timesheets were for the actual amount of services provided by MC. Specifically, the Affidavit of [REDACTED] states that “Moriarty was unaware of my use of photo copies for time sheet purposes....” Moriarty notes here that [REDACTED] was using copies because such practice had been previously approved for him at another agency given his physical limitations. Moriarty further notes here that [REDACTED] utilizes a stamp to make his

¹³ See email correspondence from [REDACTED] of October 29, 2013.

¹⁴ Because his actual signature is present, the signature exceptions set forth in OMAP Bulletin 99-89-05, issued May 26, 1989 (requiring the notation: “Signature Exception”) are simply not applicable.

¹⁵ See email correspondence from [REDACTED] of October 29, 2013.

mark due to his physical limitations making the identification of “copies” even more problematic. Moriarty contends that the attached affidavits bring this consumer/recordkeeping instance into compliance with 55 Pa.Code § 52.43(h) and the applicable bulletins, and render the attestation statement valid. Respectfully, the BFO’s *post hoc* determination that [REDACTED] signature is a copy should not serve as the basis for disallowance where (1) the issue was not patently obvious to Moriarty, (2) there was no obligation for further investigation on the part of Moriarty, (3) [REDACTED] has confirmed that his use of a copy was unknown to Moriarty, and (4) [REDACTED] has further confirmed that the time was in fact worked and valid. Certainly, there is not enough in this unique circumstance to evidence any company-wide practice or procedure and there is absolutely no basis for extrapolation. Accordingly, [REDACTED] should be removed from the BFO’s calculations.

[REDACTED] – The BFO has denied this billing on the basis of a Moriarty administrative time stamp on the bottom of the page which precedes the last date of service.¹⁶ The BFO has refused the explanation by MC on this issue—that a secretary/receptionist simply did not change the date-stamper from the previous week, and hence, stamped the wrong date on this timesheet. We note that there is no rule regarding the date-stamp and the BFO has no evidence to counter or invalidate the *bona fide* signatures and dates on the original timesheets. In other words, BFO is disallowing this timesheet without any evidence that the underlying signatures were not valid. Accordingly, they should have been accepted on a stand-alone basis. Notwithstanding, and solely for the purpose of providing the BFO with additional assurances as to the validity of the original timesheets, attached hereto at Exhibit “F” are Affidavits from [REDACTED] (the attendant) verifying the accuracy of the billings by MC for this timesheet and confirming the previously executed timesheets. Moriarty contends that the attached affidavits verify and confirm that the prior timesheet was in fact compliant with 55 Pa.Code § 52.43(h) and the applicable bulletins. Accordingly, Terry Adams should be removed from the BFO’s calculations. At the very least, BFO has no evidence of this type of event occurring with any other consumer and, accordingly, extrapolation would be clearly inappropriate.

[REDACTED] – The BFO has denied this timesheet because the date of signature is before the last day worked.¹⁷ Attached hereto at Exhibit “G” are Affidavits from [REDACTED] (the attendant) verifying the accuracy of the billing by MC as to this timesheet. Moreover, both [REDACTED] have re-signed the timesheet in question. Moriarty contends that the attached affidavits bring this consumer/recordkeeping instance into compliance with 55 Pa.Code § 52.43(h) and the applicable bulletins. Accordingly, the entire \$343.52 disallowance

¹⁶ See email correspondence from [REDACTED] of October 29, 2013.

¹⁷ See email correspondence from [REDACTED] of October 29, 2013.

should be removed from the BFO's calculations (and not just the \$271.20 removed in the BFO's Revised Draft Report).

██████████— The BFO is denying the timesheet because ██████████—an individual whose cerebral palsy severely limits his ability to sign—made his “mark” rather than using his stamper.¹⁸ See OMAP Bulletin 99-89-05 (only requiring the term “signature exception” if the consumer is physically unable to make a signature in any form). Although Moriarty maintains its position that ██████████ ██████████ mark is sufficient and adequate documentation under the applicable bulletins and regulations, attached hereto at Exhibit “H” is an Affidavit from ██████████ ██████████ verifying that the timesheet is accurate and that MC did in fact provide the services billed. Moriarty contends that the attached affidavit brings this consumer/recordkeeping instance into compliance with 55 Pa.Code § 52.43(h) and the applicable bulletins. Despite Moriarty's production of these documents, the BFO has— for some unexplained reason—**increased the disallowance for ██████████ by \$849.76**. Accordingly, Moriarty requests an explanation for this increase (beyond the present “explanation” of “based on 10/14/2013 documents submitted by MCI/MC to BFO”), and again contends that ██████████ should be removed from the BFO's calculations entirely.

██████████— The BFO is denying this timesheet because it believes that it has been impermissibly altered—in that the signature line appears to have been “cut and pasted” onto the timesheet. The BFO's suspicion here is nothing more than pure supposition and conjecture—as there is no objective evidence that ██████████ signature was placed on the timesheet at issue by anyone other than ██████████ himself. Moriarty objects to the BFO's suggestion that someone other than ██████████ may have altered the timesheet and, further, the BFO's use of inflammatory language—“cut and pasted”—without evidence or support for the contention. Respectfully, such language should be removed from any Final Report regardless of the BFO's ultimate position on the disallowance. Consistent with Moriarty's arguments above with respect to ██████████ ██████████ there is nothing within the applicable regulations or bulletins that would require a provider to engage in the sort of forensic analysis that the BFO has engaged in here before submitting billings through PROMISE. Moriarty again notes that it was subject to audit through a QMEU in August, 2011, and, again, in January, 2013, without any mention or direction with respect to any such obligation. Respectfully, the QMEU failed to provide guidance on the issue, or discover any deficiency, because the vigilance BFO is requiring of Moriarty here is not required under the applicable regulations or bulletins. Rather, Moriarty was free to accept the timesheet from ██████████ ██████████—accepting his signature as facially valid. In sum, there was simply no reason for Moriarty to question the validity of the signature and BFO is applying an unnecessarily heightened standard. As the BFO has identified, “[a] provider shall maintain ...

¹⁸ See email correspondence from ██████████ of October 29, 2013.

documents that support... [t]he type, scope, amount, duration and frequency of service provision... [t]he dates of service provision, ...[t]he fees and reimbursements earned....” 55 Pa.Code § 52.43(h). Moriarty has done so here meeting its obligations under the applicable regulations and bulletins. Notwithstanding these points, attached hereto at Exhibit “I” is an Affidavit from [REDACTED] verifying that the timesheet is accurate, and that MC did in fact provide the services billed. Respectfully, the BFO’s *post hoc* determination that [REDACTED] signature was not valid should not serve as the basis for disallowance where (1) the issue—if any—was not patently obvious to Moriarty, (2) there was no obligation for further investigation on the part of Moriarty, and (3) Mr. Seldon has confirmed that the time was in fact worked and valid. Certainly, there is not enough in this unique circumstance to evidence any company-wide practice or procedure and there is absolutely no basis for extrapolation. Accordingly, [REDACTED] should be removed from the BFO’s calculations.

[REDACTED] – The BFO has denied this timesheet because the time worked was entered for October 21st, but the timesheet was signed on October 18th. Attached hereto at Exhibit “J” are Affidavits for [REDACTED] (the attendant) verifying that the timesheet is accurate, and that MC did in fact provide the services billed. Moriarty contends that the attached affidavits bring this consumer/recordkeeping instance into compliance with 55 Pa.Code § 52.43(h) and the applicable bulletins. Accordingly, [REDACTED] should be removed from the BFO’s calculations.

For the foregoing reasons, the BFO should remove the consumers identified above from the list of disallowed reimbursements. More importantly, however, and as set forth above, each and every one of the instances identified in Finding No. 1 represents a unique factual circumstance, which do not either individually or collectively, evidence any systemic pattern or practice. By way of example, with respect to [REDACTED] Moriarty was in possession of appropriate documentation which has been rejected by BFO on the basis of supposition and conjecture. With respect to [REDACTED] Moriarty would have had no reason to believe that the signature was a photo copy. In the case of [REDACTED] an errant—and not required—date stamp serves as the basis of denial. The point here is that with each of the above-referenced PAS issues, some unique element is present. There is no systemic problem sufficiently reliable to warrant the gross extrapolation employed by the BFO. Respectfully, the supplemental documentation provided herewith should address all of the BFO’s remaining concerns with respect to PAS. If that is not the case, however, there is simply no basis for extrapolation on these facts. *See Del Borrellow*, 508 A.2d 368 (CmwltH Ct. 1986).

FINDING No. 2—Service Coordination (“SC”) Billings of \$512,241 Were Not Supported by Case Records. Recommendations: OLTL should recover \$480,605 from MCI and \$31,636 from MC.

Moriarty admits that—outside of HCSIS—it possesses no additional documentation at this time relating to the Service Coordination billings for the time period at issue. However, as explained below, this lack of documentation is largely due to a combination of events that transpired around the same time—the OLTL “conflict free” transition (during which time Moriarty stopped providing Service Coordination, effective December 31, 2012), and subsequent advice it received from the Department regarding the paper files it was maintaining for Service Coordination.

As additional background, around the same time the conflict free transition was occurring with respect to Service Coordination, the Office of Long Term Living (“OLTL”) was also implementing several program changes that impacted the delivery of Service Coordination services to participants and how those services were to be billed. Each of these changes required increased frequency of contact with participants—requiring service coordinators to re-visit participants to explain the changes, the effects of the changes on the participant’s services, and to review and sign additional paperwork. Given this increased contact with participants, Moriarty maintained notes in WORD documents and in calendars in order to record the contacts made with participants and in order to have supervisors review information prior to it being entered into the HCSIS system.

In this regard, before the conflict free transition occurred, Moriarty was permitted to make HCSIS entries within a reasonable time after the services were provided. Consistent therewith, supervisors at Moriarty would have time to review and assess the notes on each instance of Service Coordination and then enter such information into HCSIS. Unfortunately, once the conflict free transition was underway—and Moriarty began transitioning participants to other Service Coordination providers—Moriarty would lose HCSIS access for participants as they began to migrate to their new Service Coordination provider. By December, 2012, nearly every participant had migrated to another provider. Accordingly, the backlog of Moriarty’s Service Coordination notes—which supervisors would review and enter into HCSIS—were simply not entered into HCSIS. It is worth noting here that Moriarty lost all access to HCSIS for such purpose effective December 31, 2012.

To complicate matters further, between August 15-17, 2011, the Department conducted a monitoring of Moriarty through a QMEU. The Department returned to Moriarty in January, 2013, for follow-up on the Standards Implementation Plan (“StIP”) issued in conjunction with its QMEU review in August, 2011. As part of the follow-up visit, a representative of the Department informed Moriarty that only information entered into HCSIS could be used to verify and support billings for Service Coordination, and that paper documentation would not be considered. Moriarty was also advised that the prior StIP involving, *inter alia*, Service Coordination was being closed because Moriarty was no longer providing Service Coordination

September 12, 2014

Page - 12 -

effective December 31, 2012. (A copy of the OLTL's letter closing the StIP is attached hereto at Exhibit "K.") Based upon this information, Moriarty saw no reason to continue retaining its voluminous paper documentation for Service Coordination. It was no longer providing Service Coordination in this regard and the StIP had been closed by the Department.

Despite the foregoing, participants receiving Service Coordination from Moriarty never missed a day of eligibility, never complained of any lack of service, or otherwise experienced any negative repercussions. Likewise, each participant at issue here had an OLTL-authorized plan, demonstrating that the waiver requirements had been met for the participant to receive services. In sum, the services were in fact consistent with Moriarty's billings. The irregularities identified by the BFO are in this regard simply documentation issues. Respectfully, Moriarty fully upheld its duty to provide quality and timely services to its participants, and there is no doubt here that such services were in fact provided. For these reasons, the BFO should not recoup the disallowances in Finding No. 2, and should not extrapolate the lack of documentation across all of Moriarty's Service Coordination billings.

FINDING No. 3—Non-Medical Transportation (“NMT”) Billings of \$364,865 Were Not Supported by Billing Records or Were Not Allowable Under Waiver Service Specifications. Recommendations: OLTL should recover \$319,450 from MCI and \$45,325 from MC.

Moriarty concedes that the documentation it retained did not technically include all supporting information addressed in the applicable regulations for non-medical transportation. Moriarty notes, however, that non-medical transportation services are a “pass through” benefit to consumers—in that Moriarty does not retain money for itself, and rather, merely accepts the documentation offered by the consumer, and processes the information therein for billing and payment. In this regard, there was no profit or financial gain by Moriarty. This fact is evidenced by the documentation which the BFO has already reviewed.

Respectfully, Moriarty did in fact maintain much documentation for the NMT billings it submitted—documentation showing that money received by Moriarty was then dispersed to the requesting consumer. This documentation dispels any notion of intentional violation or other wrongdoing. Rather, Moriarty's mistake here is simply that it trusted consumers too much—not that it fraudulently submitted billings for its own gain. Moriarty requests that this mitigating factor be considered before the BFO or the Department takes any adverse fiscal action.

FINDING No. 4—Accessibility Adaptations (“AA”) Purchases of \$211,931 Were Not Made in Accordance With Program Requirements or Supported by Adequate Documentation. Recommendations: OLTL should recover \$211,931 from MCI.

As support for its conclusion that \$211,931 of Moriarty billings should be disallowed, the BFO cites OLTL Bulletin 05-11-07, 51-11-07, 52-11-07, 54-11-07, 55-11-07, 59-11-07. This Bulletin has three (3) central recordkeeping requirements. First, Service Coordinators must

“assess ... whether or not provision of an adaptation or assistive technology can improve a participant’s independence and safety in their homes... [and that] [t]he results of this assessment should be documented in the ISP and ... [Service Coordinators] are to retain documentation in the participant file regardless of the eventual determination as to whether to include accessibility adaptations or assistive technology in the ISP.” (Emphasis added.) Second, the Bulletin states that:

[Service Coordinators] must maintain in the participant’s file the following information related to environmental adaptation or assistive technology installation:

- “before” pictures of the areas of the home to be modified and “after” pictures...;
- a copy of the home evaluation proposing the adaptations and/or assistive technology, together with any supplemental information...;
- a copy of all contracts for work ... signed by at least the participant and contractor or vendor;
- written homeowner and inspector approvals permitting interim & final payments...;
- copies of cancelled checks or evidence of wire transfers to document payments....

(OLTL Bulletin 05-11-07 ..., pgs 2-3.) Third, and finally, the Bulletin states that “Documents demonstrating ... efforts to perform ‘due diligence’ on contractors and vendors should be maintained in central or participant files, as appropriate.” (*Id.*) These are the only three “documentation” requirements listed in the applicable Bulletin.

Notwithstanding the above requirements—which Moriarty contends it has dutifully complied with, as primarily shown by the documents provided to the BFO on June 27th—the BFO selectively cites to a portion of a sentence under the “Background/Discussion” section of the Bulletin, which the BFO contends requires Moriarty to maintain records “documenting their efforts to ensure costs do not exceed customary charges for the agency’s locality.” (Draft Report, pg 7, referencing the “Background/Discussion” section of the OLTL Bulletin.) Respectfully, the Draft Report’s reliance on the “Background” section of this Bulletin is misplaced. The “Purpose” and “Background/Discussion” sections of the Bulletin merely provide context for the actual requirements of the Bulletin as set forth in detail under the “Procedure” and “Documentation” sections.¹⁹ As cited at length above, the sections that require compliance are specifically delineated within the Bulletin, and provide detailed lists and categories of

¹⁹ In support of this point, it is worth noting that the “Background/Discussion” section of the Bulletin merely recites sections of the Aging, Independence, OBRA and COMMCARE Waiver programs, and references the definitions therein (regarding the purpose of AA and Assistive Technology, when it may or may not be utilized by a consumer, etc.). In this regard, the sentence cited by the BFO in Finding No. 4 is nothing more than dicta, and moreover, is superseded/included within the recordkeeping requirements more clearly set forth in the “Documentation” section of the Bulletin.

documentation for all accessibility adaptations and assistive technology. In sum, the BFO's rationale for Finding No. 4 misquotes the applicable Bulletin and consequently places an unwarranted and vague recordkeeping burden on Moriarty.

Moreover, the BFO's selective and partial citation from the "Background/Discussion" section is notable here. The entire sentence reads as follows: "AAAs and SC agencies are not required to obtain three (3) bids before authorizing an accessibility adaptation and assistive technology authorized under an Office of Long Term Living (OLTL) waiver although OLTL requires agencies to document their efforts to ensure costs do not exceed customary charges for the agency's locality." OLTL Bulletin 05-11-07, 51-11-07, 52-11-07, 54-11-07, 55-11-07, 59-11-07 (under the "Background/Discussion" section). A fair reading of the entire sentence further undermines the BFO's position here as it is clear that Moriarty was not required to obtain—let alone keep records for—competing bids for the AA project. Respectfully, Moriarty has complied with the technical requirements of the OLTL Bulletin, and hence, should not be disallowed "100%" of its AA billings for the periods in question.²⁰

Notwithstanding the misapplication of the OLTL Bulletin, Moriarty presents two (2) additional issues for the BFO's consideration here.

First, the Department previously approved every single one of the accessibility adaptations that the BFO now seeks to disallow. As the BFO is no doubt aware, Moriarty was required to work within the OLTL budgets established for each consumer, and in so doing, was required to obtain approval for all accessibility adaptations and/or assistive technologies. This approval is contained within HCSIS, and more notably, must be obtained before Moriarty can proceed with any AA project. It seems wholly inconsistent to Moriarty that the BFO can now disallow AA billings after they were expressly and individually approved by the Department—which at that time reviewed the parameters and costs of each AA project to determine whether they were compliant with, *inter alia*, Waiver standards and budget restraints.

Second, the BFO's disallowance and extrapolation under Finding No. 4 is grossly miscalculated. In this regard, the BFO has disallowed the entire cost of AA for 100% of the audited consumers, and consequently, 100% of Moriarty's total paid claims. Respectfully, that is not the proper measure of recoupment in this particular waiver program. The BFO is permitted to "recoup payments which are not made in accordance with this chapter." 55 Pa.Code § 52.42(f); *see also*, 55 Pa.Code § 52.64(3) (allowing the Department to "recoup[] a payment for a service the provider cannot verify as being provided in the amount, duration and frequency billed."). Here, the Draft Report does not argue that the entire AA amount billed by Moriarty is unsupported or unverified—nor could it, as Moriarty has retained that information (as set forth

²⁰ Although one of the time periods the BFO calculated in Finding No. 4 resulted in a 96.79% Sample Error Rate, the Revised Draft Report does not indicate why less than 100% was calculated. This number does not seem to follow the rationale set forth in the Revised Draft Report, which unequivocally states that "no documentation [for any of the consumers]" was provided regarding the "customary charges." Notwithstanding, Moriarty has requested that the BFO provide the basis for its disallowance calculations.

above). Rather, the Draft Report argues that Moriarty was unable to verify that the amounts billed did not “exceed the customary charges for the agency’s locality.” Thus, any potential disallowance here must be based on the portion of the billings that the BFO contends “exceeded the customary charges” for the applicable agency locality—as this portion is the only portion which can arguably be “unverified” by documentation or “not made in accordance” with Chapter 52 of the regulations.

By way of illustration, with each AA performed, labor and materials were purchased and paid for by Moriarty. To the extent that the BFO contends such AA was not reasonably priced, the disallowance should not be for the entire amount of the AA, but rather, the percentage of the AA price that the BFO believes “exceeded customary charges for [that] locality.” In other words, if the BFO believes that Moriarty overcharged for AA, then the disallowance should address the “overcharged” portion. This point is worth reiterating—the BFO does not argue in its Draft Report that the AA services were not provided—as Moriarty has kept adequate documentation establishing that the services were timely provided to the consumers at issue.²¹ Rather, the BFO’s only contention is that the price may have been too much for the locality. Based on this speculation, the BFO has disallowed the entire charge. Certainly, the BFO cannot contend that the customary charge for the locality should have been \$0. For this reason, even if the BFO proceeds to recommend this finding, the measure of recoupment could—at best—only be the percentage of Moriarty’s AA billings that exceeds the “customary charge for the locality”: a point which the BFO has the burden of proving by “competent evidence.” *See, e.g., Del Borrello*, 508 A.2d 368; 55 Pa.Code §§ 52.42(f) and 52.64(3). Respectfully, the Draft Report does not address what portion/percentage of the AA billings the BFO believes exceeded the “customary charge,” and to the extent the BFO disagrees with Moriarty’s reading of the applicable OLTL Bulletin here, the BFO should provide such a portion/percentage to Moriarty along with a justification.

Finally, and notwithstanding the foregoing arguments, the BFO has failed to address the additional documentation provided by Moriarty on June 27, 2014. Respectfully, the documentation provided on June 27th establishes Moriarty’s compliance with OLTL Bulletin 05-11-07, 51-11-07, 52-11-07, 54-11-07, 55-11-07, 59-11-07, and thus, the disallowance for the consumers identified in the June 27th production should be eliminated.

For the reasons set forth above, Moriarty does not concur in Finding No. 4.

²¹ As just one example of the supporting documentation in this regard, and for the BFO’s convenience, Moriarty provides herewith copies of the National Home Modification (AA) invoices for the consumers at issue (as identified by the BFO’s September 26, 2013 AA Schedule), which are attached hereto at Exhibit “L.”

FINDING No. 5—Durable Medical Equipment and Supplies (“DMES”) Purchases of \$64,041 Were Not Made in Accordance With Program Requirements or Were Not Supported by Adequate Documentation. Recommendations: OLTL should recover \$64,041 from MCI.

As support for its conclusion that \$64,041 of Moriarty DMES billings should be disallowed, the BFO again cites OLTL Bulletin 05-11-07, 51-11-07, 52-11-07, 54-11-07, 55-11-07, 59-11-07. To avoid unnecessary redundancy, and in sum, the BFO’s position in Finding No. 5 mirrors *verbatim* that set forth in Finding No. 4 above.

As such, the same arguments made with respect to Finding No. 4 apply equally here. In this regard, Moriarty again notes that the BFO’s reading of the OLTL Bulletin is misplaced, and cites to a recitation of “Background/Discussion”—not a binding recordkeeping requirement (which appear later in the Bulletin). Moreover, the BFO’s reading of the OLTL Bulletin would create an unreasonable and impossible standard of compliance. If the Bulletin expressly does not require a provider to maintain three (3) written bids as evidence of “customary charges” in the locality, then what must be maintained? Again, to read the “Background/Discussion” section as the BFO reads it here would be to create an unduly vague and impossible standard.

Notwithstanding the misapplication of the OLTL Bulletin, the BFO again mistakes the measure of recoupment within this finding. Although Moriarty denies that it failed to maintain adequate documentation, even if it did, the BFO’s disallowance of the entire billing is inconsistent with the applicable regulations and common sense. The BFO may only recoup billings for services which are “not made in accordance with this chapter” and/or “for a service the provider cannot verify as being provided in the amount, duration and frequency billed.” 55 Pa.Code §§ 52.42(f) and 52.64(3). Here, the Draft Report does not argue that the entire DMES amount billed by Moriarty is unsupported or unverified—nor could it, as Moriarty has maintained that information.²² Rather, the Draft Report argues only that the BFO cannot verify that the amounts billed did not “exceed the customary charges for the agency’s locality.” Thus, any potential disallowance under Finding No. 5 must be based on the portion of the DME billings that the BFO believes “exceeded the customary charges.”

Similar to Moriarty’s AA services (discussed above), DMES services are provided to consumers by determining the equipment or supplies they require under the applicable waiver program, and then ordering such equipment or supplies for them—which sometimes requires delivery, setup and demonstration. If the BFO believes that Moriarty overcharged for DMES, then the disallowance should address the “overcharged” portion. As such, even if the BFO proceeds to recommend this Finding No. 5, the measure of recoupment could—at best—only be

²² As just one example of the supporting documentation in this regard, and for the BFO’s convenience, Moriarty provides herewith copies of the National Home Modification (DME) invoices for the consumers at issue (as identified by the BFO’s September 26, 2013 DME Schedule), which are attached hereto at Exhibit “M,” and also references the additional documentation provided on June 27, 2014, which included after pictures, signed contracts for the services/work to be performed, homeowner approvals, and proof of payments.

the portion of Moriarty's DMES billings that exceed the "customary charge": a point which the BFO has the burden of proving by "competent evidence." *See, e.g., Del Borrello*, 508 A.2d 368; 55 Pa.Code §§ 52.42(f) and 52.64(3). Respectfully, the Draft Report does not address what portion of the DMES billings the BFO believes exceeded the "customary charge," and to the extent the BFO disagrees with Moriarty's reading of the applicable OLTL Bulletin here, the BFO should provide such portion/percentage to Moriarty along with a justification.

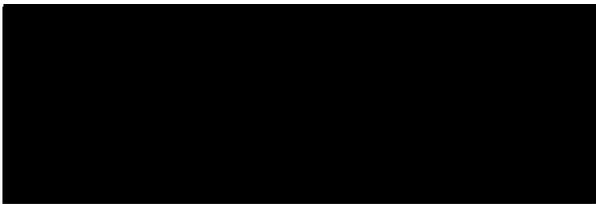
For the reasons set forth above, Moriarty does not concur in Finding No. 5.

FINDING No. 6.—Personal Emergency Response Systems ("PERS") Billings of \$27,202 Were Not Supported by Vendor Invoices or Included Unallowable Administrative Costs. Recommendations: OLTL should recover \$22,710 from MCI and \$4,492 from MC.

In support of this finding, the BFO states that Moriarty failed to comply with 55 Pa.Code § 52.43(h) (requiring documents to support "type, scope, amount, duration and frequency of service"), 55 Pa.Code § 52.52 (disallowing reimbursement for "administrative costs"), and the Office of Medical Assistance Programs Provider Agreement ("provider shall keep records necessary to disclose the extent of services the provider furnishes to recipients."). The BFO fails to offer any additional explanation, summarily finding a Sample Error Rate of 33.77%, 43.49% and 39.03% for the three time periods in question.

Moriarty notes that the BFO again takes an errant position on the measure of recoupment. In particular, the BFO does not argue that Moriarty failed to provide the PERS services billed through PROMISE, but rather, contends that *inter alia* Moriarty's addition of a \$3 administrative charge is not a reimbursable expense under the HCBS waivers. Even if true, the proper measure of recoupment would be a disallowance of the \$3 administrative charge—not, as the BFO appears to recommend, a disallowance of the entire claim.

For these reasons, Moriarty does not concur in Finding No. 6.

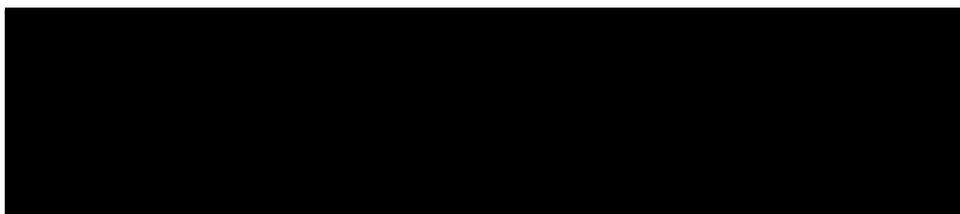


Enclosures

cc:



EXHIBIT "A"



AFFIDAVIT OF [REDACTED]

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at [REDACTED]

2. In December, 2012, I was a consumer of Moriarty Consultants, Inc. ("Moriarty") receiving personal care services.

3. [REDACTED] was the personal care attendant assigned to me by Moriarty.

4. [REDACTED] provided personal care services to me the week of December 16, 2012, as reflected on the time sheet attached hereto as Exhibit "A."

5. The hours worked, dates of service and other information reflected on the time sheet dated December 21, 2012 (Exhibit "A" hereto) are accurate and I have executed such time sheet confirming the same contemporaneously with my execution of this Affidavit.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

03/04/14
DATE [REDACTED]

EXHIBIT "A"

MORIARTY CONSULTANT SERVICES

CONSUMER NAME: _____

PATTI# _____

ATTENDANT NAME: _____

PATTI# _____

DATE 12/16/12 12/17/12 12/18/12 12/19/12 12/20/12 12/21/12 12/22/12

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Early Morning Hours Provided 12:01a-8:00a							
Mid-Morning & Afternoon Hours Provided 8:01a-4:00p		7.5	7.5	7.5	7.5	7.5	
Evening/Night Hours Provided 4:01p-12:00a							
Total Hours Provided		7.5	7.5	7.5	7.5	7.5	

PLEASE READ & SIGN BELOW

Total Hours: 37.5

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

[Redacted Signature Area]

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

37.50 Mail completed time sheet to: Moriarty Consultants, 3904 Perrysville Ave., Pgh, PA 15214

EXHIBIT “B”



AFFIDAVIT OF [REDACTED]

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at [REDACTED]
2. In June, 2012, I was employed by Moriarty Consultants, Inc. ("Moriarty") as a personal care attendant.
3. In my capacity as a personal care attendant, I provided services to [REDACTED] on June 16, 2012.
4. I was compensated by Moriarty for the 8-hours worked for [REDACTED] [REDACTED] on June 16, 2012.
5. The hours worked, dates of service and other information reflected on the time sheet dated June 16, 2012 (attached hereto as Exhibit "A") are accurate and I have executed such time sheet contemporaneously with this Affidavit.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

3/4/14
DATE

[REDACTED]

Exhibit "A"

NOT WARRIED TO O.C.

MORIARTY CONSULTANT SERVICES

CONSUMER NAME:  PATI#

ATTENDANT NAME:  PATI#

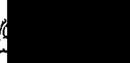


DATE	1	1	1	1	1	1	6/16/12
	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Early Morning Hours Provided 12:01a-8:00a							
Mid-Morning & Afternoon Hours Provided 8:01a-4:00p							
Evening/Night Hours Provided 4:01p-12:00a							8
Total Hours Provided							8

PLEASE READ & SIGN BELOW Total Hours: 8

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

ATTENDANT SIGNATURE 

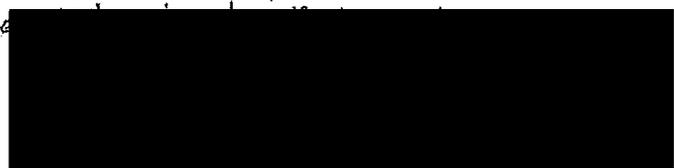
VERIFIED BY ON-CALL SUPERVISOR
CONSUMER SIGNATURE 

6-16-12
DATE

6-16-12
DATE

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

Mail completed time sheet to: Moriarty Consultants, 3904 Parrysville Ave., Pgh, PA 15214

8
See 

AFFIDAVIT OF [REDACTED]

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at [REDACTED]

2. In June, 2012, I was a consumer of Moriarty Consultants, Inc. ("Moriarty") receiving personal care services.

3. [REDACTED] was the personal care attendant assigned to me by Moriarty.

4. [REDACTED] provided personal care services to me on June 16, 2012, as reflected on the time sheet attached hereto as Exhibit "A."

5. The hours worked, dates of service and other information reflected on the time sheet dated June 16, 2012 (Exhibit "A" hereto) are accurate and I have executed such time sheet confirming the same contemporaneously with my execution of this Affidavit.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

3-14-14
DATE

[REDACTED]

EXHIBIT "A"

forwarded to D.C.

MORIARTY CONSULTANT SERVICES

CONSUMER NAME: [REDACTED] PATI# [REDACTED]

ATTENDANT NAME: [REDACTED] PATI# [REDACTED]

DATE	11	11	11	11	11	11	6/16/12
	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Early Morning Hours Provided 12:01a-8:00a							
Mid-Morning & Afternoon Hours Provided 8:01a-4:00p							
Evening/Night Hours Provided 4:01p-12:00a							8
Total Hours Provided							8

PLEASE READ & SIGN BELOW Total Hours: 8

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

ATTENDANT SIGNATURE [REDACTED] DATE 6-16-12

VERIFIED by DN-CALL SUPERVISOR [REDACTED] DATE 6-16-12

CONSUMER SIGNATURE [REDACTED]

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

Mail completed time sheet to: Moriarty Consultants, 6904 Parysville Ave., Pgh, PA 15214

8 see notes on back

EXHIBIT “C”



AFFIDAVIT OF [REDACTED]

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at [REDACTED]
2. In October, 2011, I held the power of attorney for [REDACTED] who [REDACTED] was a consumer of Moriarty Consulting ("Moriarty").
3. [REDACTED] was the personal care attendant assigned by Moriarty.
4. [REDACTED] provided personal care services to [REDACTED] the week of October 2, 2011, including October 8, 2011, as reflected on the time sheet attached hereto as Exhibit "A".
5. I executed the time sheet on October 5, 2011, because I was going to be unavailable on October 8th. My usual practice was to sign the time sheet only after the services were performed. I can now verify, however, that the time was in fact worked on October 8, 2011, as reflected on the attached time sheet.
6. The hours worked, dates of service and other information reflected on the time sheet dated October 5, 2011 attached hereto as Exhibit "A" [REDACTED] are accurate and I have executed such time sheet confirming the same.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

02/05/2014

DATE

[REDACTED]

Exhibit "A"

MORIARTY CONSULTANT SERVICES

(2)

CONSUMER NAME: [REDACTED] PATI# [REDACTED]
 ATTENDANT NAME: [REDACTED] PATI# [REDACTED]

DATE: 10/2/11 10/3/11 11 10/5/11 11 11 10/8/11
 Sunday Monday Tuesday Wednesday Thursday Friday Saturday

Early Morning Hours Provided 12:01a-8:00a		1/2		1/2			
Mid-Morning & Afternoon Hours Provided 8:01a-4:00p	7 1/2	8		8			8
Evening/Night Hours Provided 4:01p-12:00a	1/2	1 1/2		1 1/2			
Total Hours Provided	8	11		11			8

PLEASE READ & SIGN BELOW Total Hours: 38

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any [REDACTED] be protected under applicable federal and state laws.

[REDACTED] _____ DATE: 10-5-11
 [REDACTED] _____ DATE: 10-5-11

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

Mail completed time sheet to: Moriarty Consultants, 8904 Ferrysville Ave., Egh, PA 15214

CONFIDENTIAL

EXHIBIT “D”



AFFIDAVIT OF [REDACTED]

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at [REDACTED]
2. In June, 2012, I was a consumer of Moriarty Consulting ("Moriarty"), receiving personal care services.
3. I am disabled and it is difficult for me to provide legible signatures on the time sheets required by Moriarty.
4. [REDACTED] was the personal care attendant assigned by Moriarty.
5. [REDACTED] provided me with personal care services the week of June 3, 2012, as reflected on the time sheet attached hereto as Exhibit "A." While I did not sign the time sheet, I can verify that the time was in fact worked during the period June 3 – June 9, 2012, as reflected on the attached time sheet.
6. The hours worked, dates of service and other information reflected on the time sheet attached hereto as Exhibit "A" [REDACTED] are accurate and I have executed such time sheet confirming the same to the best of my ability contemporaneously with my execution of this Affidavit.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

2/7/14

DATE [REDACTED]

EXHIBIT "A"

MORIARTY CONSULTANT SERVICES

CONSUMER NAME

PATN#

ATTENDANT NAME

PATN#

DATE 6/13/12 6/14/12 6/15/12 6/16/12 6/17/12 6/18/12 6/19/12
 Sunday Monday Tuesday Wednesday Thursday Friday Saturday

Early Morning Hours Provided 12:01a-8:00a		3	3	3			
--	--	---	---	---	--	--	--

Mid-Morning & Afternoon Hours Provided 8:01a-4:00p	8	2	2	2			7
---	---	---	---	---	--	--	---

Evening/Night Hours Provided 4:01p-12:00a		5	5	5			
--	--	---	---	---	--	--	--

Total Hours Provided	8	10	10	10	0	0	7
----------------------	---	----	----	----	---	---	---

PLEASE READ & SIGN BELOW

Total Hours: 45

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the services provided was according to the consumer's ISF (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

[Redacted Signature]

SIGNATURE

4/5

DATE

CONSUMER SIGNATURE

DATE

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

15

83 JUN 2012

Mail completed time sheet to: Moriarty Consultants, 8904 Perrysville Ave., Pgh, PA, 15214

CONFIDENTIAL

Moriarty Consulting 0105

AFFIDAVIT OF [REDACTED]

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at [REDACTED].
2. In June, 2012, I was employed by Moriarty Consulting ("Moriarty") as a personal care attendant.
3. In my capacity as a personal care attendant, I provided services to [REDACTED] [REDACTED] during the week of June 3, 2012.
4. I was compensated by Moriarty for the hours worked for [REDACTED] during the period June 3 – June 9, 2012, as reflected on the time sheet attached hereto as Exhibit "A".
5. The hours worked, dates of service and other information reflected on the time sheet attached hereto as Exhibit "A" (MoriartyConsulting 0105) are accurate and I have executed such time sheet contemporaneously with this Affidavit to confirm the services performed. My failure to date the time sheet was due to oversight and my regular practice was to both sign and date all timesheets submitted to Moriarty.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

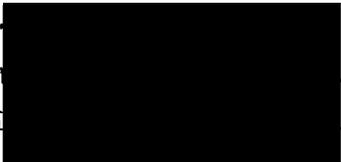
2/4/14
DATE

[REDACTED]

Exhibit "A"

MORIARTY CONSULTANT SERVICES

CONSUMER NAME



PATT#

8

ATTENDANT NAME

PATT#

DATE

6/13/12 6/14/12 6/15/12 6/16/12 6/17/12 6/18/12 6/19/12
 Sunday Monday Tuesday Wednesday Thursday Friday Saturday

Early Morning Hours Provided 12:01a-8:00a		3	3	3			
--	--	---	---	---	--	--	--

Mid-Morning & Afternoon Hours Provided 8:01a-4:00p	8	2	2	2			7
---	---	---	---	---	--	--	---

Evening/Night Hours Provided 4:01p-12:00a		5	5	5			
--	--	---	---	---	--	--	--

Total Hours Provided	8	10	10	10	0	0	7
----------------------	---	----	----	----	---	---	---

PLEASE READ & SIGN BELOW

Total Hours: 45

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.



SIGNATURE

1/5

DATE

CONSUMER SIGNATURE

DATE

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

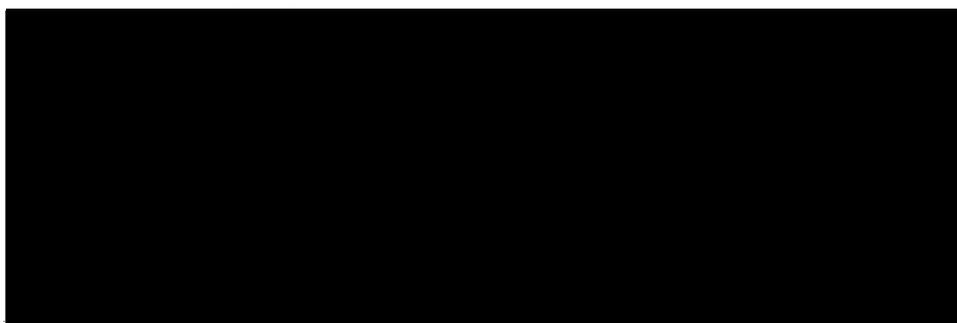
CONFIDENTIAL

MoriartyConsulting0105

83 JUN 2012

Mail completed time sheet to: Moriarty Consultants, 8904 Perrysville Ave., Pgh, PA, 15214

EXHIBIT "E"



AFFIDAVIT OF TODD HERRING

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at [REDACTED]
2. In January and February of 2012, I was a consumer of Moriarty Consulting ("Moriarty"), receiving personal care services.
3. I am disabled and it is difficult for me to provide legible signatures on the time sheets required by Moriarty. I use a stamp to make my mark or signature in this regard on the time sheets utilized by Moriarty.
4. [REDACTED] were the personal care attendants assigned by Moriarty to assist me in January and February, 2012.
5. Given my disability and that fact that it is difficult for me to provide a legible signature, I utilized photo copies for the time sheets attached hereto as Exhibit "A." [REDACTED] and [REDACTED] inserted the date the services were rendered. Moriarty was unaware of my use of photo copies for time sheet purposes given my use of a stamp for signature.
6. I can verify, however, that the hours worked, dates of service and other information reflected on the time sheets attached hereto as Exhibit "A." (Moriarty Consulting 0098-101) are accurate and that the services were in fact performed by [REDACTED]. I have executed and dated such time sheets contemporaneously with this Affidavit to confirm the services performed.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

3/6/14
DATE

EXHIBIT "A"

CONSUMER NAME: [REDACTED]

PATT# [REDACTED]

ATTENDANT NAME: [REDACTED]

PATT# [REDACTED]

DATE	1/29/12	1/30/12	1/31/12	2/1/12	2/2/12	2/3/12	2/4/12
	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday

Early Morning Hours Provided 12:01a-8:00a							
--	--	--	--	--	--	--	--

Mid-Morning & Afternoon Hours Provided 8:01a-4:00p	5.5	5	5	5	5	5	5.5
---	-----	---	---	---	---	---	-----

Evening/Night Hours Provided 4:01p-12:00a							
--	--	--	--	--	--	--	--

Total Hours Provided	5.5	5	5	5	5	5	5.5
----------------------	-----	---	---	---	---	---	-----

PLEASE READ & SIGN BELOW

Total Hours: 36

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

 [REDACTED]
 CONSUMER SIGNATURE

2/4/12
 DATE
2/4/12
 DATE

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

Mail completed time sheet to: Moriarty Consultants, 8904 Perrysville Ave., Pgh, PA 15214

36

CONFIDENTIAL

[REDACTED]

[REDACTED]

CONSUMER NAME: [REDACTED]

PATTI# [REDACTED]

ATTENDANT NAME: [REDACTED]

PATTI# [REDACTED]

DATE 1/29/12 1/30/12 1/31/12 2/1/12 2/2/12 2/3/12 2/4/12

Sunday Monday Tuesday Wednesday Thursday Friday Saturday

Early Morning Hours Provided 12:01a-8:00a							
--	--	--	--	--	--	--	--

Mid-Morning & Afternoon Hours Provided 8:01a-4:00p		3	3	3	3	3	
---	--	---	---	---	---	---	--

Evening/Night Hours Provided 4:01p-12:00a	6	2	2	2	2	2	6
--	---	---	---	---	---	---	---

Total Hours Provided	6	5	5	5	5	5	6
----------------------	---	---	---	---	---	---	---

PLEASE READ & SIGN BELOW

Total Hours: 37

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

[REDACTED SIGNATURE]

2/4/12
DATE

2/4/12
DATE

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

Mail completed time sheet to: Moriarty Consultants, 8904 Perrysville Ave., Pgh, PA 15214

CONFIDENTIAL

37

CONSUMER NAME: [REDACTED]

PAT# [REDACTED]

ATTENDANT NAME: [REDACTED]

PAT# [REDACTED]

DATE 1/29/12 1/30/12 1/31/12 1/31/12 1/31/12 1/29/12 1/28/12

Sunday Monday Tuesday Wednesday Thursday Friday Saturday

Early Morning Hours Provided 12:01a-8:00a							
--	--	--	--	--	--	--	--

Mid-Morning & Afternoon Hours Provided 8:01a-4:00p		3	3	3	3	3	
---	--	---	---	---	---	---	--

Evening/Night Hours Provided 4:01p-12:00a	6	2	2	2	2	2	6
--	---	---	---	---	---	---	---

Total Hours Provided	6	5	5	5	5	5	6
----------------------	---	---	---	---	---	---	---

PLEASE READ & SIGN BELOW

Total Hours: 37

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

[REDACTED SIGNATURE]

1/28/12
DATE

1/28/12
DATE

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

Mail completed time sheet to: Moriarty Consultants, 8904 Perrysville Ave., Pgh, PA 15214

37

CONFIDENTIAL

[REDACTED]

[REDACTED]

CONSUMER NAME: [REDACTED]

PATID# [REDACTED]

ATTENDANT NAME: [REDACTED]

PATID# [REDACTED]

DATE 1/22/12 1/23/12 1/24/12 1/25/12 1/26/12 1/27/12 1/28/12

Sunday Monday Tuesday Wednesday Thursday Friday Saturday

Early Morning Hours Provided 12:01a-8:00a							
--	--	--	--	--	--	--	--

Mid-Morning & Afternoon Hours Provided 8:01a-4:00p	5.5	5	5	5	5	5	5.5
---	-----	---	---	---	---	---	-----

Evening/Night Hours Provided 4:01p-12:00a							
--	--	--	--	--	--	--	--

Total Hours Provided	5.5	5	5	5	5	5	5.5
----------------------	-----	---	---	---	---	---	-----

PLEASE READ & SIGN BELOW

Total Hours: 36

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISP (Individual Service Plan); They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

[REDACTED SIGNATURE]

1/28/12
DATE

1/28/12
DATE

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

Mail completed time sheet to: Moriarty Consultants, 8904 Perrysville Ave., Pgh, PA 15214

36

CONFIDENTIAL

[REDACTED]

[REDACTED]

AFFIDAVIT OF [REDACTED]

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at [REDACTED]
2. In January and February, 2012, I was employed by Moriarty Consulting ("Moriarty") as a personal care attendant.
3. In my capacity as a personal care attendant, I provided services to [REDACTED] during the weeks of January 22, 2012, and January 29, 2012.
4. I was compensated by Moriarty for the hours worked for [REDACTED] during the period January 22, 2012 -- February 4, 2012, as reflected on the time sheets attached hereto as Exhibit "A".
5. [REDACTED] is disabled and it was difficult for him to provide a legible signature. He used photo copies for the time sheets attached hereto as Exhibit "A." I inserted the date the services were rendered and submitted the time sheets to Moriarty. Moriarty was unaware of [REDACTED] use of photo copies for time sheet purposes given his use of a stamp for signature.
6. Nonetheless, the hours worked, dates of service and other information reflected on the time sheet attached hereto as Exhibit "A" [REDACTED] are accurate and I have executed and dated such time sheets contemporaneously with this Affidavit to confirm the services performed.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief

3-6-14
DATE

EXHIBIT "A"

CONSUMER NAME: [REDACTED]

PATTI# [REDACTED]

ATTENDANT NAME: [REDACTED]

PATTI# [REDACTED]

DATE	1/28/12	1/29/12	1/30/12	1/31/12	1/31/12	1/31/12	1/31/12
	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday

Early Morning Hours Provided 12:01a-8:00a							
--	--	--	--	--	--	--	--

Mid-Morning & Afternoon Hours Provided 8:01a-4:00p	5.5	5	5	5	5	5	5.5
---	-----	---	---	---	---	---	-----

Evening/Night Hours Provided 4:01p-12:00a							
--	--	--	--	--	--	--	--

Total Hours Provided	5.5	5	5	5	5	5	5.5
----------------------	-----	---	---	---	---	---	-----

PLEASE READ & SIGN BELOW

Total Hours: 36

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISF (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds, and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

 [REDACTED]

1/28/12
DATE

1/28/12
DATE

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

Mail completed time sheet [REDACTED] Ave., Fgh, PA 15214

CONFIDENTIAL

36

CONSUMER NAME: [REDACTED]

PATT# [REDACTED]

ATTENDANT NAME: [REDACTED]

PATT# [REDACTED]

(E)

DATE	1/19/12	1/20/12	1/21/12	2/1/12	2/2/12	2/3/12	2/4/12
	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday

Early Morning Hours Provided 12:01a-8:00a							
--	--	--	--	--	--	--	--

Mid-Morning & Afternoon Hours Provided 8:01a-4:00p	5.5	5	5	5	5	5	5.5
---	-----	---	---	---	---	---	-----

Evening/Night Hours Provided 4:01p-12:00a							
--	--	--	--	--	--	--	--

Total Hours Provided	5.5	5	5	5	5	5	5.5
----------------------	-----	---	---	---	---	---	-----

PLEASE READ & SIGN BELOW

Total Hours: 36

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISF (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

 [REDACTED]

2/4/12
DATE

2/4/12
DATE

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

Mail completed time sheet to: Morarty Consultants, 8904 Perryville Ave., Pgh, PA 15214

CONFIDENTIAL

[REDACTED]

[REDACTED]

36

AFFIDAVIT OF [REDACTED]

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at [REDACTED]
2. In January and February, 2012, I was employed by Moriarty Consulting ("Moriarty") as a personal care attendant.
3. In my capacity as a personal care attendant, I provided services to [REDACTED] during the weeks of January 22, 2012, and January 29, 2012.
4. I was compensated by Moriarty for the hours worked for [REDACTED] during the period January 22, 2012 – February 4, 2012, as reflected on the time sheets attached hereto as Exhibit "A".
5. [REDACTED] is disabled and it was difficult for him to provide a legible signature. He used photo copies for the time sheets attached hereto as Exhibit "A." I inserted the date the services were rendered and submitted the time sheets to Moriarty. Moriarty was unaware of [REDACTED] use of photo copies for time sheet purposes given his use of a stamp for signature.
6. The hours worked, dates of service and other information reflected on the time sheet attached hereto as Exhibit "A" [REDACTED] are accurate and I have executed and dated such time sheets on the dates noted to confirm the services performed.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

3/6/14
DATE

[REDACTED]

EXHIBIT "A"

CONSUMER NAME: [REDACTED]

PATIE# [REDACTED]

ATTENDANT NAME: [REDACTED]

PATIE# [REDACTED]

DATE	1/29/12	1/23/12	1/24/12	1/25/12	1/26/12	1/27/12	1/28/12
	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday

Early Morning Hours Provided 12:01a-8:00a							
--	--	--	--	--	--	--	--

Mid-Morning & Afternoon Hours Provided 8:01a-4:00p		3	3	3	3	3	
---	--	---	---	---	---	---	--

Evening/Night Hours Provided 4:01p-12:00a	6	2	2	2	2	2	6
--	---	---	---	---	---	---	---

Total Hours Provided	6	5	5	5	5	5	6
----------------------	---	---	---	---	---	---	---

PLEASE READ & SIGN BELOW

Total Hours: 37

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

 [REDACTED]

1/28/12
DATE

1/28/12
DATE

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

Mail completed time sheet to: Moriarty Consultants, 8904 Perrysville Ave., Pgh, PA 15214

[REDACTED]

37

CONFIDENTIAL

[REDACTED]

CONSUMER NAME: [REDACTED]

PATID# [REDACTED]

ATTENDANT NAME: [REDACTED]

PATID# [REDACTED]

DATE	1/19/12	1/20/12	1/21/12	2/1/12	2/2/12	2/3/12	2/4/12
	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Early Morning Hours Provided 12:01a-8:00a							
Mid-Morning & Afternoon Hours Provided 8:01a-4:00p		3	3	3	3	3	
Evening/Night Hours Provided 4:01p-12:00a	6	2	2	2	2	2	6
Total Hours Provided	6	5	5	5	5	5	6

PLEASE READ & SIGN BELOW

Total Hours: 37

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's (SP/Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

[REDACTED SIGNATURE]

2/4/12
DATE
2/4/12
DATE

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

Mail completed time sheet to: Moriarty Consultants, 8904 Perryville Ave., Pgh, PA 15214

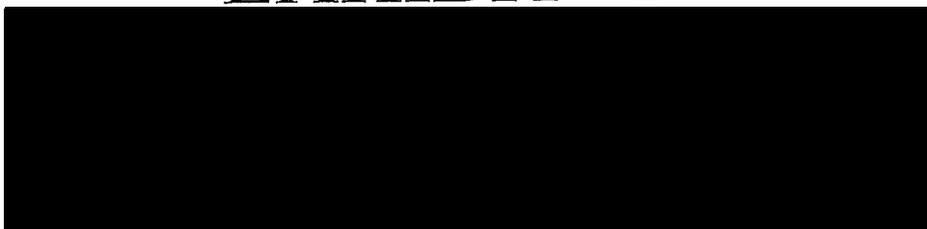
[REDACTED]

37

CONFIDENTIAL

[REDACTED]

EXHIBIT “F”



AFFIDAVIT OF [REDACTED]

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at [REDACTED]
2. In June, 2012, I was a consumer of Moriarty Consulting ("Moriarty") receiving personal care services.
3. [REDACTED] was the personal care attendant assigned to me by Moriarty.
4. [REDACTED] provided personal care services to me during the week of June 17th through June 23rd, 2012, as reflected on the time sheet attached hereto as Exhibit "A"

[REDACTED]

5. The hours worked, dates of service and other information reflected on the time sheet dated June 23, 2012 (Exhibit "A" hereto) [REDACTED] are accurate and I previously executed such time sheet confirming the same on June 23, 2012.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

3/4/14
DATE

[REDACTED]

EXHIBIT "A"

Moriarty Consultants, Inc.

CONSUMER NAME: _____

PATTI# _____

ATTENDANT NAME: _____

PATTI# _____

DATE 6/17/12 6/18/12 6/19/12 6/20/12 6/21/12 6/22/12 6/23/12
 Sunday Monday Tuesday Wednesday Thursday Friday Saturday

Early Morning Hours Provided 12:01a-8:00a							
--	--	--	--	--	--	--	--

Mid-Morning & Afternoon Hours Provided 8:01a-4:00p	4						4
---	---	--	--	--	--	--	---

Evening/Night Hours Provided 4:01p-12:00a		4	4	4	4	4	
--	--	---	---	---	---	---	--

Total Hours Provided	4	4	4	4	4	4	4
----------------------	---	---	---	---	---	---	---

Total Hours: 42

PLEASE READ & SIGN BELOW

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

6/23/12
DATE

6/23/12
DATE

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

Mall completed time sheet to: Moriarty Consultants Inc. 3904 Perrysville Ave. Pgh, Pa 15214

42 - CONFIDENTIAL

21 JUN 2012

AFFIDAVIT OF [REDACTED]

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at [REDACTED]

2. In June, 2012, I was employed by Moriarty Consulting ("Moriarty") as a personal care attendant.

3. In my capacity as a personal care attendant, I provided services to [REDACTED] the week of June 17th through June 23rd, 2012, as reflected on the time sheet attached hereto as Exhibit "A" [REDACTED]

4. I was compensated by Moriarty for the 42-hours worked for [REDACTED] the week of June 17th through June 23rd, 2012.

5. The hours worked, dates of service and other information reflected on the time sheet dated June 23, 2012 (attached hereto as Exhibit "A") [REDACTED] are accurate and I previously executed such time sheet on June 23, 2012.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

3/4/2014
DATE

[REDACTED]

Exhibit "A"

Moriarty Consultants, Inc.

CONSUMER NAME: _____

PATTI# _____

ATTENDANT NAME: _____

PATTI# _____

DATE

6/17/12 6/18/12 6/19/12 6/20/12 6/21/12 6/22/12 6/23/12

Sunday Monday Tuesday Wednesday Thursday Friday Saturday

Early Morning Hours Provided 12:01a-8:00a							
--	--	--	--	--	--	--	--

Mid-Morning & Afternoon Hours Provided 8:01a-4:00p	4						4
---	---	--	--	--	--	--	---

Evening/Night Hours Provided 4:01p-12:00a		6	6	6	6	6	
--	--	---	---	---	---	---	--

Total Hours Provided	6	6	6	6	6	6	6
----------------------	---	---	---	---	---	---	---

Total Hours: 42

PLEASE READ & SIGN BELOW

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the services provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

6/23/12
DATE

6/23/12
DATE

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

Mail completed time sheet to: Moriarty Consultants Inc. 3904 Perrysville Ave. Pgh, Pa 15214

42 CONFIDENTIAL

21 JUN 2012

EXHIBIT "G"



AFFIDAVIT OF [REDACTED]

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at [REDACTED]

2. In June and July, 2011, I was a consumer of Moriarty Consulting ("Moriarty")

receiving personal care services, ...

3. [REDACTED] was the personal care attendant assigned to me by Moriarty.

4. [REDACTED] provided personal care services to me on July 3rd, 2011, as reflected on the time sheet attached hereto as Exhibit "A" [REDACTED]

5. The hours worked, dates of service and other information reflected on the time sheet dated July 1, 2011 (Exhibit "A" hereto) [REDACTED] are accurate, including the time for July 3rd, and I have executed such time sheet again contemporaneously with this Affidavit confirming the same.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

Damo 8-4-14

DATE

[REDACTED]

Exhibit "A"

MORLARTY CONSULTANT SERVICES

CONSUMER NAME: [REDACTED]

PATTI# [REDACTED]

ATTENDANT NAME: [REDACTED]

PATTI# [REDACTED]

DATE	7/13/11	6/12/11	1/1	6/12/11	6/13/11	7/1/11	1/1
	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday

Early Morning Hours Provided 12:01a-8:00a							
--	--	--	--	--	--	--	--

Mid-Morning & Afternoon Hours Provided 8:01a-4:00p	3	8		8	8	8	
---	---	---	--	---	---	---	--

Evening/Night Hours Provided 4:01p-12:00a	3	1		2		2	
--	---	---	--	---	--	---	--

Total Hours Provided	6	9		10	8	10	
----------------------	---	---	--	----	---	----	--

PLEASE READ & SIGN BELOW

Total Hours: 43

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

[REDACTED SIGNATURE]

Jul, 1st, 2011
DATE

Jul, 1st, 2011
DATE

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

Mail completed time sheet to: Morlarty Consultants, 8904 Perrysville Ave., Pgh, PA 15214

[REDACTED ADDRESS]

AFFIDAVIT OF [REDACTED]

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at [REDACTED]

2. In June and July, 2011, I was employed by Moriarty Consulting ("Moriarty") as a personal care attendant.

3. In my capacity as a personal care attendant, I provided services to [REDACTED]

[REDACTED] on July 3rd, 2011, as reflected on the time sheet attached hereto as Exhibit "A"

4. I was compensated by Moriarty for the 6-hours worked for [REDACTED] on July 3rd, 2011.

5. The hours worked, dates of service and other information reflected on the time sheet dated July 1, 2011, including the time for July 3rd (attached hereto as Exhibit "A")

[REDACTED] are accurate and I have executed such time sheet again contemporaneously with this Affidavit confirming the same.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

3/4/14
DATE

[REDACTED]

EXHIBIT "A"

MORIARTY CONSULTANT SERVICES

CONSUMER NAME: [REDACTED]

PATID# [REDACTED]

ATTENDANT NAME: [REDACTED]

PATID# [REDACTED]

DATE: 7/13/11 6/12/11 1/1 6/12/11 6/13/11 7/11/11 1/1

Sunday Monday Tuesday Wednesday Thursday Friday Saturday

Early Morning Hours Provided 12:01a-8:00a							
--	--	--	--	--	--	--	--

Mid-Morning & Afternoon Hours Provided 8:01a-4:00p	3	8		8	8	8	
---	---	---	--	---	---	---	--

Evening/Night Hours Provided 4:01p-12:00a	3	1		2		2	
--	---	---	--	---	--	---	--

Total Hours Provided	6	9		10	8	10	
----------------------	---	---	--	----	---	----	--

PLEASE READ & SIGN BELOW

Total Hours: 43

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

[REDACTED SIGNATURE]

Jul, 1st, 2011
DATE

Jul, 1st, 2011
DATE

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

Mail completed time sheet to: Moriarty Consultants, 8904 Ferrysville Ave., Pgh, PA 15214

[REDACTED ADDRESS]

EXHIBIT "H"



AFFIDAVIT OF [REDACTED]

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at [REDACTED]

2. In April and May, 2012, I was a consumer of Moriarty Consulting ("Moriarty") receiving personal care services.

3. I am disabled and it is difficult for me to provide legible signatures on the time sheets required by Moriarty. I sometimes use a stamp to make my mark or signature on the time sheets utilized by Moriarty because of my disability.

4. [REDACTED] was the personal care attendant assigned to me by Moriarty.

5. [REDACTED] provided personal care services to me during the week of April 30th through May 5th, 2012, as reflected on the time sheet attached hereto as Exhibit "A"

[REDACTED]

6. The hours worked, dates of service and other information reflected on the time sheet dated May 5, 2012 (Exhibit "A" hereto) [REDACTED] are accurate, and I executed such time sheet on May 5, 2012, making my mark to the best of my ability.

7. I have again executed the time sheet utilizing my stamp contemporaneously with this Affidavit confirming the accuracy of the time sheet previously executed.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

3/5/14
DATE

EXHIBIT "A"

MORLARTY CONSULTANT SERVICES

CONSUMER NAME:
ATTENDANT NAME:



PATTI#
PATTI#

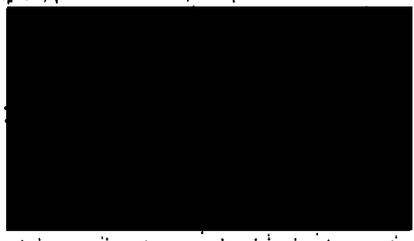
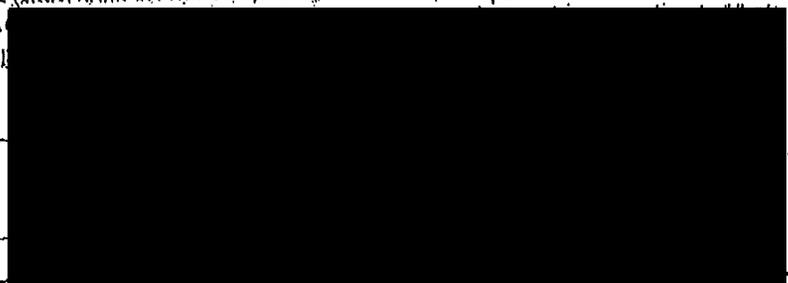
(2)

DATE	1/1	4/30/12	5/1/12	5/2/12	5/3/12	5/4/12	5/5/12
	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Early Morning Hours Provided 12:01a-8:00a							
Mid-Morning & Afternoon Hours Provided 8:01a-4:00p		8	8	8	8	8	8
Evening/Night Hours Provided 4:01p-12:00a		3	2	3	2	2	2
Total Hours Provided		11	10	11	10	10	10

PLEASE READ & SIGN BELOW

Total Hours: 62

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the services provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and may be prosecuted under



NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

Mail completed time sheet to: Morlarty Consultants, 3904 Porryville Ave., Pgh, PA 15214

102

CONFIDENTIAL



EXHIBIT "I"



AFIDAVIT OF [REDACTED]

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at [REDACTED]
2. In May, 2012, I was a consumer of Moriarty Consulting ("Moriarty") receiving personal care services.
3. [REDACTED] was the personal care attendant assigned to me by Moriarty.
4. [REDACTED] provided personal care services to me during the week of May 7th through May 12th, 2012, as reflected on the time sheet attached hereto as Exhibit "A" (MoriartyConsulting0198).
5. The hours worked, dates of service and other information reflected on the time sheet dated May 12, 2012 (Exhibit "A" hereto) [REDACTED] are accurate, and I executed such time sheet on May 12, 2012, confirming the same.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

3-4-14

DATE

[REDACTED]

EXHIBIT "A"

MORIARTY CONSULTANT SERVICES

(6)

APR/11

ATTENDANT NAME: [REDACTED]

PATT#

[REDACTED]

12-5-9-12 5-16-12 5-17-12 5-18-12

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Hours Provided							
Mid-Morning & A.C. Provided 8:01a-4:00p		7	7	7	7	7	7
Evening/Night Hours 4:01p-12:00a		3	3	3	3	3	6
Provided		10	10	10	10	10	13

PLEASE READ & SIGN BELOW

Total Hours: 63

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the services provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any

[REDACTED SIGNATURE]

5-12-12
DATE

5-12-12
DATE

ATTENTION: Complete time sheets must be received at the address shown every Monday prior to 12:00 PM to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

63

Mail completed time sheet to: Moriarty Consultants, 8904 Ferrysville Ave., Pgh, PA 15214

CONFIDENTIAL

[REDACTED]

EXHIBIT “J”



AFFIDAVIT OF [REDACTED]

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at _____

2. In October, 2012, I was a consumer of Moriarty Consulting ("Moriarty") receiving personal care services.

3. [REDACTED] was the personal care attendant assigned to me by Moriarty.

4. [REDACTED] provided personal care services to me on October 21, 2012, as reflected on the time sheet attached hereto as Exhibit "A" (MoriartyConsulting0213).

5. The hours worked, dates of service and other information reflected on the time sheet dated October 18, 2012 (Exhibit "A" hereto) [REDACTED] are accurate, and I previously executed such time sheet confirming the same.

6. For some reason, both myself and [REDACTED] dated the time sheet for October 18, 2012, although the services were in fact rendered on October 21st. Accordingly, I have again executed the time sheet contemporaneously with this Affidavit confirming that the services were in fact rendered by [REDACTED] on October 21, 2012.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

1-29-14
DATE

[REDACTED]

EXHIBIT "A"

CONSUMER NAME: [REDACTED]

PATTI# [Signature]

ATTENDANT NAME: [REDACTED]

PATTI#

DATE 10/2/12

Sunday Monday Tuesday Wednesday Thursday Friday Saturday

Early Morning Hours Provided 12:01a-8:00a							
--	--	--	--	--	--	--	--

Mid-Morning & Afternoon Hours Provided 8:01a-4:00p							
---	--	--	--	--	--	--	--

Evening/Night Hours Provided 4:01p-12:00a	4						
--	---	--	--	--	--	--	--

Total Hours Provided	4						
----------------------	---	--	--	--	--	--	--

PLEASE READ & SIGN BELOW

Total Hours: 4

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

CONFIDENTIAL

[REDACTED SIGNATURE]

October 18, 2012
DATE

28 OCT 2012

Oct 18, 2012
DATE

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

AFFIDAVIT OF [REDACTED]

I, [REDACTED] state the following based upon personal knowledge:

1. I am an adult individual residing at _____.
2. In October, 2012, I was employed by Moriarty Consulting ("Moriarty") as a personal care attendant.
3. In my capacity as a personal care attendant, I provided services to [REDACTED] on October 21, 2012, as reflected on the time sheet attached hereto as Exhibit "A"
[REDACTED]
4. I was compensated by Moriarty for the 4-hours worked for [REDACTED] on October 21, 2012.
5. The hours worked, dates of service and other information reflected on the time sheet dated October 18, 2012 (attached hereto as Exhibit "A") [REDACTED] are accurate and I previously executed such time sheet.
6. For some reason, both myself and [REDACTED] dated the time sheet for October 18, 2012, although the services were in fact rendered on October 21st. Accordingly, I have again executed the time sheet contemporaneously with this Affidavit confirming that the services were in fact rendered on October 21, 2012.

I solemnly declare and affirm under penalty of perjury that the above is true and correct to the best of my knowledge, information and belief.

January 29, 2014
DATE [REDACTED]

Exhibit "A"

CONSUMER NAME: [REDACTED]

PATTI# [REDACTED]

ATTENDANT NAME: [REDACTED]

PATTI# [REDACTED]

DATE 10/21/12

Sunday Monday Tuesday Wednesday Thursday Friday Saturday

Early Morning Hours Provided 12:01a-8:00a							
--	--	--	--	--	--	--	--

Mid-Morning & Afternoon Hours Provided 8:01a-4:00p							
---	--	--	--	--	--	--	--

Evening/Night Hours Provided 4:01p-12:00a	4						
--	---	--	--	--	--	--	--

Total Hours Provided	4						
----------------------	---	--	--	--	--	--	--

PLEASE READ & SIGN BELOW

Total Hours: 4

By signing your signatures below, both the attendant and the consumer certify that the information shown on this time sheet is true, correct and accurate. They agree that the service provided was according to the consumer's ISP (Individual Service Plan). They understand that payment and satisfaction of this claim will be from federal and state funds and that any false claims, statements or documents or concealment of facts may be prosecuted under applicable federal and state laws.

October 18, 2012
DATE

Oct 18, 2012
DATE

CONFIDENTIAL

NOTE: Completed time sheets must be received at the address below every Monday prior to 2pm to ensure prompt processing. Time sheets that are received late, incomplete, or missing the consumer signature will be returned to the attendant for corrections. This will result in a delay in processing your pay check.

EXHIBIT “K”
OLTL Letter Closing the
2011 StIP



COMMONWEALTH OF PENNSYLVANIA
 DEPARTMENT OF PUBLIC WELFARE
 DEPARTMENT OF AGING
OFFICE OF LONG-TERM LIVING
 P.O. BOX 8025
 HARRISBURG, PENNSYLVANIA 17105-8025

PROVIDER SERVICES
 DIVISION

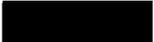


March 25, 2013

Ms. Arlinda Moriarity
 Moriarty Consultants, Inc.



RE: PROMISE#



Dear Ms. Moriarity:

The Bureau of Provider Support (BPS) received documentation from the Office of Quality Management, Metrics and Analytics (QMMA) that a follow-up review was completed on January 23, 2013 of your Standards Implementation Plan (StIP). The StIP was the result of an on-site monitoring review conducted by QMMA from August 15, 2011 through August 17, 2011. The documentation received from QMMA on January 29, 2013 stated that several findings were incomplete.

BPS sent you a letter dated March 7, 2013 requesting the additional documentation. Subsequently, we received documentation from your agency. Upon review and collaboration with QMMA, the follow-up documentation requested is no longer applicable because you are not service coordination agency and the StIP was done on your former SC entity. Therefore, this StIP is closed.

Should you have any questions or concerns regarding this letter, please contact



Sincerely,

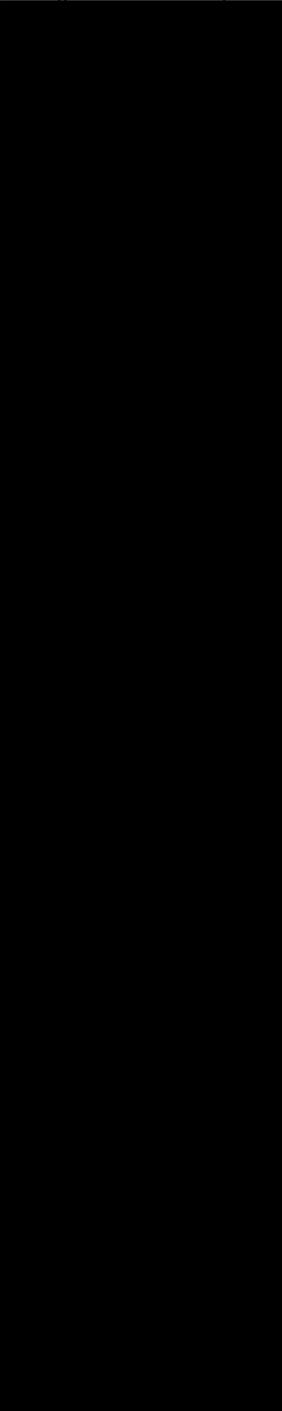


[Faint, illegible text, possibly a stamp or routing slip]

EXHIBIT "L"
AA Invoices

Comments

1
2
3
4
5
6
7
8
9
10
11
12

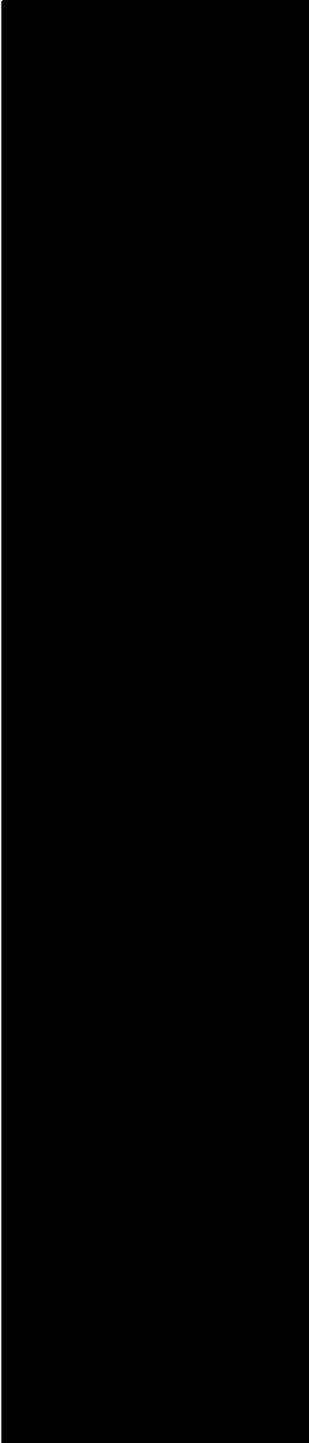


Footnote:
3- National Home Modification (Robert Perry) Transaction
2- No documentation provided



Comments

- 1
- 1
- 1
- 1
- 1
- 1
- 1
- 1
- 1
- 1
- 1



Footnote:
1= National Home Modification (Related Party) transaction

Comments

1

1

Footnote:

1= National Home Modification (Related Party) transaction

National Home Modification, Inc.



Invoice

Date	Invoice #
12/13/2011	[REDACTED]

Bill To

[REDACTED]

PAID

P.O. No.	Terms	Project
		[REDACTED]

Quantity	Description	Rate	Amount
1	Clean; replace rubber grips on Say-it Sam Tablet XP1	139.50	139.50

Thank you for your business.

Total

\$139.50

National Home Modification, Inc.



Invoice

Date	Invoice #
12/16/2011	[REDACTED]

Bill To

[REDACTED]

PAID

P.O. No.	Terms	Project
		[REDACTED]

Quantity	Description	Rate	Amount
1	4101 Luxury Adjustable Mattress	2,300.00	2,300.00
1	Non-Tilt Over the Bed Table	250.00	250.00T

Thank you for your business.

Total \$2,550.00

National Home Modification, Inc.



Invoice

Date	Invoice #
12/15/2011	

Bill To

12/15/2011

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	Handrails - Remove existing, rusted metal post. Replace posts and handrails with treated outdoor wood.	1,450.00	1,450.00
1	Lift recliner with heat and massage	1,565.00	1,565.00

Thank you for your business.	Total	\$3,015.00
------------------------------	--------------	------------

National Home Modification, Inc.



Invoice

Date	Invoice #
10/28/2011	

Bill To



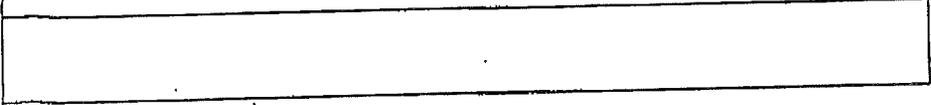
PAID

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	Stainless Steel Shower Commode Chair-24" Wheels and Swing-Away Footrests	1,642.99 34.99	1,642.99 34.99

Thank you for your business.

Total \$1,677.98



National Home Modification, Inc.

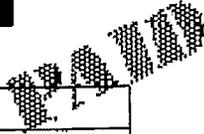


Invoice

Date	Invoice #
9/11/2012	[REDACTED]

Bill To

[REDACTED]



P.O. No.	Terms	Project
		[REDACTED]

Quantity	Description	Rate	Amount
1	Enclose back porch area to allow accessibility to washer and drier on one floor. Insulate walls, install drywall on exterior walls. Level floor. Paint all drywall and ceiling. Build a ramp down to yard. Install drop down grab bars in bathroom.	11,050.00	11,050.00

Thank you for your business.	Total	\$11,050.00
------------------------------	--------------	-------------

National Home Modification, Inc.



Invoice

Date	Invoice #
5/4/2012	[REDACTED]

Bill To
[REDACTED]



P.O. No.	Terms	Project
		[REDACTED]

Quantity	Description	Rate	Amount
	Ramp and Handrails and new opening in front, new door	5,825.00	5,825.00
	Remove existing cabinets and sink and install new cabinets 6" lower, paint walls and ceiling, install anti slip vinyl flooring with new cove base	8,900.00	8,900.00
	Bathroom - new walk-in shower, grab bars, height appropriate elongated toilet, new vanity, flooring, wall painting	9,750.00	9,750.00

Thank you for your business.	Total	\$24,475.00
------------------------------	--------------	-------------

National Home Modification, Inc.



Invoice

Date	Invoice #
3/5/2012	[REDACTED]

Bill To
[REDACTED]



P.O. No.	Terms	Project
		[REDACTED]

Quantity	Description	Rate	Amount
1	Battery operated automatic door opener; keyless entry pad; transition ramp	4,000.00	4,000.00

Thank you for your business.

Total

\$4,000.00

National Home Modification, Inc.



Invoice

Date	Invoice #
3/5/2012	

Bill To

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	Ramp and Handrails - treated wood with all appropriate hardware extending across front of house to the right side landing then to side walk	10,138.00	10,138.00

Thank you for your business.

Total

\$10,138.00

National Home Modification, Inc.



Invoice

Date	Invoice #
12/7/2011	

Bill To

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	Bathroom - Remove existing bathtub and toilet. Remove existing flooring and vanity. Install new lighting, handicap toilet, 24" vanity, new ceiling, hand rail, new linoleum flooring; prime and paint	8,550.00	8,550.00

Thank you for your business.	Total	8,550.00
------------------------------	--------------	----------

National Home Modification, Inc.



Invoice

Date	Invoice #
1/10/2012	

Bill To

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	Bathroom - Remove existing tub, shower, corner closet and wall behind tub/shower. Install new ADA compliant walk-in tub with hand shower; build new wall, finish and paint; install anti-slip vinyl flooring with cove base.	15,397.00	15,397.00

Thank you for your business.	Total	\$15,397.00
------------------------------	--------------	-------------

National Home Modification, Inc.

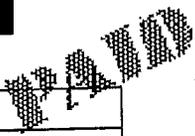


Invoice

Date	Invoice #
12/13/2011	[REDACTED]

Bill To

[REDACTED]



P.O. No.	Terms	Project
		[REDACTED]

Quantity	Description	Rate	Amount
5	32 inch grab bars - heavy duty 1" chrome plated steel with knurled grip	55.00	275.00
1	16 inch grab bar 1" chrome plated steel with grips	34.00	34.00
Thank you for your business.		Total	\$309.00

National Home Modification, Inc.



Invoice

Date	Invoice #
12/9/2011	

Bill To

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	Recliner Lift Chair	1,363.00	1,363.00
1	New bathroom with dumpster, roll in shower, new toilet, vanity and sink with all necessary fixtures and new entry door.	6,062.00	6,062.00

Thank you for your business.	Total	\$7,425.00
------------------------------	--------------	------------

--

National Home Modification, Inc.



Invoice

Date	Invoice #
1/25/2012	

Bill To

PAID

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	Recliner Lift Chair	1,427.00	1,427.00
	Bathroom - walk-in shower w grab bars, new vanity and fixtures, new toilet, new sink. Build 12' ramp off existing porch to a 5' by 5' landing; build 8' ramp off of landing to ground	13,090.00	13,090.00

Thank you for your business.	Total	\$14,517.00
------------------------------	--------------	-------------

National Home Modification, Inc.



Invoice

Date	Invoice #
11/3/2011	

Bill To

11/3/2011

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	Bathroom - New toilet, pedestal sink, tub and walk-in shower	10,000.00	10,000.00T

Thank you for your business.	Total	\$10,000.00
------------------------------	--------------	-------------

National Home Modification, Inc.



Invoice

Date	Invoice #
12/15/2011	

Bill To

12/15/2011

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	Lift recliner Bathroom - ADA compliant roll-in shower, new vanity and sink, new toilet. New ramp	1,363.00 13,000.00	1,363.00 13,000.00
Thank you for your business.		Total	\$14,363.00

National Home Modification, Inc.



Invoice

Date	Invoice #
9/29/2011	[REDACTED]

Bill To

[REDACTED]

PAID

P.O. No.	Terms	Project
		[REDACTED]

Quantity	Description	Rate	Amount
1	Ramp and Handrails	7,800.00	7,800.00

Thank you for your business.

Total \$7,800.00

National Home Modification, Inc.



Invoice

Date	Invoice #
12/13/2011	[REDACTED]

Bill To

[REDACTED]

PAID

P.O. No.	Terms	Project
		[REDACTED]

Quantity	Description	Rate	Amount
1	Golden Technologies 4101 Luxury Adjustable Bed	2,300.00	2,300.00
1	Recliner	2,100.00	2,100.00

Thank you for your business.

Total \$4,400.00

National Home Modification, Inc.



Invoice

Date	Invoice #
3/5/2012	[REDACTED]

Bill To

[REDACTED]

PAID

P.O. No.	Terms	Project
		[REDACTED]

Quantity	Description	Rate	Amount
1	Golden Technologies Comforter Series Model # PR501M	1,463.00	1,463.00
1	Deluxe Aluminum Bath Seat Mod. # RTL12202KDRT	88.27	88.27
	Height Adjustable Hand Rails Mod. #MG120505SC	175.52	175.52

Thank you for your business.

Total \$1,726.79

National Home Modification, Inc.



Invoice

Date	Invoice #
12/21/2011	[REDACTED]

Bill To

[REDACTED]

PAID

P.O. No.	Terms	Project
		[REDACTED]

Quantity	Description	Rate	Amount
1	Bathroom - Remove old toilet, sink and wall to expand bathroom, Install walk in shower, new medicine cabinet , a pedal sink. Wing wall shower unit; install anti slip vinyl flooring, new fixtures, prime and paint.	9,500.00	9,500.00

Thank you for your business. **Total** 9,500.00

National Home Modification, Inc.



Invoice

Date	Invoice #
7/12/2012	

Bill To

PAID

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	ADA Grab Bars; Wheelchair Ramp	3,500.00	3,500.00
1	Recliner Lift Chair	1,363.00	1,363.00

Thank you for your business.	Total	\$4,863.00
------------------------------	--------------	------------

National Home Modification, Inc.



Invoice

Date	Invoice #
9/14/2012	[REDACTED]

Bill To

[REDACTED]

PAID

P.O. No.	Terms	Project
		[REDACTED]

Quantity	Description	Rate	Amount
1	Bathroom - Remove existing tub, shower, toilet and vanity. Install new walk-in shower. ADA compliant with 3 grab bars and hand held shower head. New toilet and vanity. New vinyl floor and cove base. Paint walls and ceiling.	9,000.00	9,000.00

Thank you for your business.	Total	\$9,000.00
------------------------------	--------------	------------

[REDACTED]

National Home Modification, Inc.



Invoice

Date	Invoice #
1/8/2013	[REDACTED]



Bill To

[REDACTED]

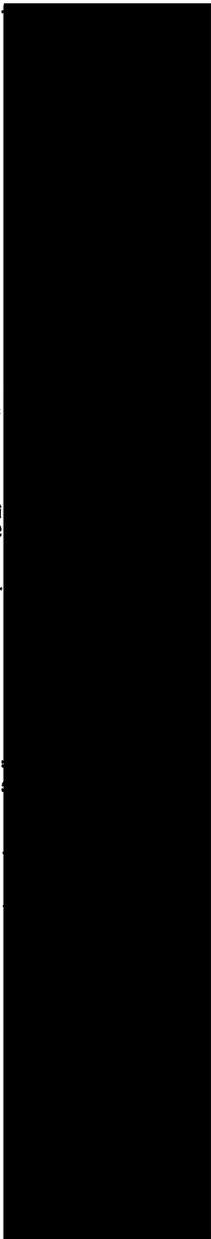
P.O. No.	Terms	Project
		[REDACTED]

Quantity	Description	Rate	Amount
	Bathroom - Basement bathroom. Remove existing shower unit, toilet, ceramic flooring and wood sub flooring. install new wooden sub floor and rafters. Install overlay over wooden floor and install vinyl floor. Install new ADA compliant walk-in shower unit with grab bars. Install new toilet. Railing.	11,300.00	11,300.00
Thank you for your business.		Total	\$11,300.00

EXHIBIT “M”

DME Invoices

PAID_AMT	Comments
499.00	-
3395.00	1
3190.00	1
845.94	-



Footnote:
 1- National Home Modification (Related Party) transaction

National Home Modification, Inc.



Invoice

Date	Invoice #
9/30/2011	

Bill To

PAID

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	Lift Recliner, Adjustable Bed, Stairlift	12,089.00	12,089.00

Thank you for your business.	Total	\$12,089.00
------------------------------	--------------	-------------

National Home Modification, Inc.



Invoice

Date	Invoice #
4/24/2012	

Bill To



P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	Transition for opening of sliding door; portable ramp; raised seat	738.00	738.00T

Thank you for your business.

Total

\$738.00

National Home Modification, Inc.



Invoice

Date	Invoice #
12/13/2011	

Bill To

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	Shop rider Flagship 4 wheel scooter	6,299.00	6,299.00

Thank you for your business.	Total	\$6,299.00
------------------------------	--------------	------------

--

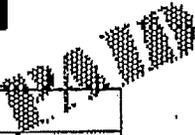
National Home Modification, Inc.



Invoice

Date	Invoice #
4/16/2012	

Bill To



P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	4101 Luxury adjustable size bed	6,777.00	6,777.00
	Recliner Chair	1,363.00	1,363.00
1	Folding steel commode	160.00	160.00
Thank you for your business.		Total	\$8,300.00

National Home Modification, Inc.



Invoice

Date	Invoice #
12/9/2011	[REDACTED]

Bill To
[REDACTED]

P.O. No.	Terms	Project
		[REDACTED]

Quantity	Description	Rate	Amount
1	Recliner Lift Chair	1,363.00	1,363.00
1	New bathroom with dumpster, roll in shower, new toilet, vanity and sink with all necessary fixtures and new entry door.	6,062.00	6,062.00
Thank you for your business.		Total	\$7,425.00

National Home Modification, Inc.



Invoice

Date	Invoice #
9/11/2012	

Bill To

PAID

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	Comfort Series Lift Recliner Chair	1,363.00	1,363.00

Thank you for your business.	Total	\$1,363.00
------------------------------	--------------	------------

National Home Modification, Inc.



Invoice

Date	Invoice #
4/19/2012	

PAID

Bill To

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	Blue Streak 8" Single Axle Wheel Chair	400.00	400.00

Thank you for your business.	Total	\$400.00
------------------------------	--------------	----------

--

National Home Modification, Inc.



Invoice

Date	Invoice #
4/19/2012	[REDACTED]

Bill To

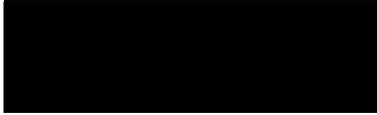
[REDACTED]

PAID

P.O. No.	Terms	Project
		[REDACTED]

Quantity	Description	Rate	Amount
1	1000 Sterling outside stair lift	3,400.00	3,400.00
1	Comforter series recliner chair	1,363.00	1,363.00
1	Handrails for ramp	240.00	240.00
Thank you for your business.		Total	\$5,003.00

National Home Modification, Inc.



Invoice

Date	Invoice #
5/10/2012	

Bill To

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	Recliner lift chair with heat massage	1,763.00	1,763.00
1	Comfort-Sera Queens, Renewal Refined Mattress	3,199.00	3,199.00
1	Golden Technologies Buzzard Lite-3 Wheel-GB106	1,729.00	1,729.00
		225.00	225.00

Thank you for your business.	Total	\$6,916.00
------------------------------	--------------	------------

--

National Home Modification, Inc.



Invoice

Date	Invoice #
12/13/2011	

Bill To

PAID

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	Recliner Lift Chair	1,363.00	1,363.00
Thank you for your business.		Total	\$1,363.00

National Home Modification, Inc.



Invoice

Date	Invoice #
1/25/2012	[REDACTED]

Bill To

[REDACTED]

PAID

P.O. No.	Terms	Project
		[REDACTED]

Quantity	Description	Rate	Amount
1	Recliner Lift Chair Bathroom - walk-in shower w grab bars, new vanity and fixtures, new toilet, new sink. Build 12' ramp off existing porch to a 5' by 5' landing; build 8' ramp off of landing to ground	1,427.00 13,090.00	1,427.00 13,090.00

Thank you for your business.	Total	\$14,517.00
------------------------------	--------------	-------------

National Home Modification, Inc.



Invoice

Date	Invoice #
11/3/2011	

Bill To

PAID

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	Comforter Series Recliner Lift Chair Model # PR-501M	1,363.00	1,363.00

Thank you for your business.	Total	\$1,363.00
------------------------------	--------------	------------

National Home Modification, Inc.



Invoice

Date	Invoice #
12/15/2011	

Bill To

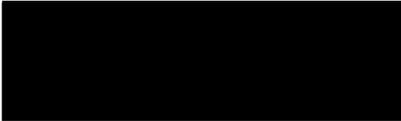
PAID

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	Lift recliner Bathroom - ADA compliant roll-in shower, new vanity and sink, new toilet. New ramp	1,363.00 13,000.00	1,363.00 13,000.00

Thank you for your business.	Total	\$14,363.00
------------------------------	--------------	-------------

National Home Modification, Inc.



Invoice

Date	Invoice #
7/12/2012	

Bill To

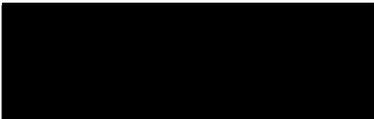
PAID

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	Battery Powered Patient Lift	3,281.00	3,281.00
1	Aluminum Bath Seat (Shower Chair)	88.27	88.27

Thank you for your business.	Total	\$3,369.27
------------------------------	--------------	------------

National Home Modification, Inc.



Invoice

Date	Invoice #
10/5/2012	

Bill To

PAID

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
1	Battery operated automatic door opener, standard electric strike and plate, built in closer, zero resistance manual operation, built in radio receiver, standard remote control and built in battery charger with 35 feet of low voltage cord, transformer, Keyless entry pad.	3,395.00	3,395.00
Thank you for your business.		Total	\$3,395.00

National Home Modification, Inc.



Invoice

Date	Invoice #
9/7/2012	

Bill To

PAID

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	Sterling Stairlift with hang track Model 950	3,190.00	3,190.00
Thank you for your business.		Total	\$3,190.00