



August 29, 2014

Ms. Tanya Galinski, Managing Director
Dynamic Home Health Care, Inc.
550 State Road, Suite 113
Philadelphia, Pennsylvania 19020

Dear Ms. Galinsky:

I am enclosing for your review the final audit report of Dynamic Home Health Care, Inc. as prepared by the Division of Audit and Review (DAR). Your response has been incorporated into the final report and labeled as an Appendix. The report covers the period from July 1, 2012 to May 31, 2014.

I would like to express my appreciation for all of the courtesy extended to my staff during the course of the fieldwork. I understand that you were especially helpful to Timothy N. Rausch in completing the audit process.

The final report will be forwarded to the Department's Office of Long Term Living (OLTL).

If you have any questions concerning this matter, please contact David Bryan, Audit Resolution Section 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: Ms. Ann Henry
Mr. Michael Hale
Ms. Kim Nagle
Mr. Michael Luckovich

bc: Mr. Alexander Matolyak
Mr. Daniel Higgins
Mr. David Bryan
Mr. Michael Sprow
Ms. Shelley Lawrence
SEFO Audit File (S1314-P99)

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.



August 29, 2014

Mr. Brendan Harris
Executive Deputy Secretary of the 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) initiated an audit of Dynamic Home Health Care, Inc. (Dynamic). The audit was designed to investigate, analyze and make recommendations regarding the reimbursements from the Provider Reimbursement and Operations Management Information System (PROMISe) for client care. Our audit covered the period from July 1, 2012 to May 31, 2014 (Audit Period).

This report is currently in final form and therefore contains Dynamic's views on the reported conclusions.

Executive Summary

Dynamic provides services through participation in the Home and Community-Based Services waiver programs, such as the Attendant Care, Independence and ACT 150 waivers as funded by OLTL.

A statistically valid random sample (SVRS) of claims paid through PROMISe was selected for analysis. The BFO determined that claims were adequately documented. As such, no further action was required.

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

Results of Fieldwork

A SVRS of PROMISe claims reimbursed during the Audit Period for Personal Assistance Services was tested for adequacy of supporting documentation. The BFO found that the claims tested were supported by adequate documentation.

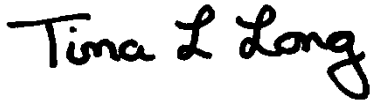
The BFO analyzed the underlying documentation to determine the validity of each claim in the sample. The documentation included time sheets, daily activity notes, employee-consumer schedules as well as other items available in each consumer's physical file. We also compared the number of units authorized in the ISPs to the units billed, and verified that the number of units billed did not exceed the number authorized. Finally we verified for care-givers that Dynamic conducted checks and retained documentation to support criminal background clearances in compliance with 55 Pa. Code Chapter 52.

Dynamic Home Health Care, Inc.
July 1, 2012 to May 31, 2014

Although a few minor exceptions were noted, the variance was a net under billing and within the expected range of occurrence (errors) such that an extrapolation of the results was not warranted. No costs are questioned nor did any other items come to our attention that warranted correction.

Based on the above noted results, the BFO considers this audit closed.

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

c: Ms. Ann Henry
Mr. Michael Hale
Ms. Kim Nagle
Mr. Michael Luckovich

bc: Mr. Alexander Matolyak
Mr. Daniel Higgins
Mr. David Bryan
Mr. Michael Sprow
Ms. Shelley Lawrence
SEFO Audit File (S1304-R15)

DYNAMIC HOME HEALTH CARE, INC.

APPENDIX A

APPENDIX A

Background

Dynamic Home Health Care, Inc. (Dynamic) is a for-profit corporation located in [REDACTED] that was incorporated on May 5, 2009. Dynamic's main mission is to provide for consumers' needs in their homes with personal, clinical and technological services. Dynamic's caregivers serve senior citizens by providing personal assistance services, skilled nursing and various therapies to consumers in Bucks, Chester, Delaware, Montgomery and Philadelphia counties.

Dynamic serves consumers who are approved by the OLTL. OLTL funds the waiver eligible services which are paid through the PROMISE reimbursement process.

Objective/Scope/Methodology

The audit objective, developed in concurrence with OLTL was:

- To determine if Dynamic has adequate documentation to substantiate its paid claims through PROMISE for services delivered.

The criteria used to ascertain the adequacy of supporting documentation was 55 Pa. Code Chapter 52, 55 Pa. Code Chapter 1101 and pertinent Federal Waiver requirements.

In pursuing this objective, the BFO interviewed OLTL personnel and Dynamic's management. We also analyzed books, payroll records, care-giver time sheets, case notes, Daily Activity logs, billing data, PROMISE reimbursement data, electronic records available in the Home and Community Services Information System (HCSIS) and other pertinent data necessary to pursue the audit objective.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

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 the effectiveness of those controls. Based on our understanding of the controls, there were no material deficiencies in billing procedures.

The BFO's fieldwork was conducted from June 30, 2014 to July 1, 2014 and was performed in accordance with GAGAS. This report is available for public inspection.

Conclusion on the Objective

In conclusion, Dynamic met the documentation requirements for reimbursement of PROMISE claims. Supporting documentation such as time sheets, activity notes and other evidence of service delivery were determined to be adequate. As a result, no costs are questioned nor did any other items come to our attention that warranted correction.

**DYNAMIC HOME HEALTH CARE, INC.
RESPONSE TO THE DRAFT REPORT**

APPENDIX B

Dynamic Home Health Inc.'s response

Sent via email on Wednesday, August 27, 2014

Dear Daniel Higgins,

Based upon your Audit and Review of Dynamic Home Health Care Inc. on behalf of the OLTL for the period of July1, 2012 to May 31, 2014, it was concluded that Dynamic met the requirements for reimbursement of claims and there were no warranted corrections to be made. We concur with these results of the final audit prepared by DAR.

Sincerely,

, RN

Dynamic Home Health Care, Inc