



October 29, 2013

[REDACTED]
Helping Hand Home Health Services, Inc.
261 Old York Road
The Pavilion, Suite 671
Jenkintown, Pennsylvania 19046

Dear Ms. Wood:

I am enclosing for your review the final audit report of Helping Hand Home Health Services, Inc. which was recently prepared by this office. Your response has been incorporated into the final report and labeled as an Appendix.

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

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's contents. The staff from the OLTL may be in contact with you to follow-up on the actions taken to comply with the report's recommendations.

If you have any questions concerning this matter, please contact David Bryan, Audit Resolution Section, at (717) 783-7217.

Sincerely,

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

Tina L. Long, CPA
Director

Enclosure

c: Ms. Karen Deklinski
Mr. Michael Hale
Ms. Anne Henry
Ms. Sallee Rowe

bc: Mr. Alexander Matolyak
Mr. Daniel Higgins
Mr. Dave Bryan
Mr. Michael A Sprow
Ms. Shelly L Lawrence
SEFO Audit File (S1212-R99)

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 DPW'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 (65 P.S. §§ 67.101 et seq.) The DPW RTKL Office can be contacted by email at: ra-dpwtkl@pa.gov.



October 29, 2013

The Honorable Beverly Mackereth
 Secretary of the Department of Public Welfare
 Health & Welfare Building, Room 333
 Harrisburg, Pennsylvania 17120

Dear Secretary Mackereth:

In response to a request from the Office of Long Term Living (OLTL), the Bureau of Financial Operations (BFO) initiated an audit of Helping Hand Home Health Services, Inc. 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 October 1, 2010 to March 31, 2012 (Audit Period).

This report is currently in final form and therefore contains Helping Hand Home Health Services, Inc.'s views on the reported findings, conclusions and recommendations.

Helping Hand Home Health Services, Inc. Executive Summary

Helping Hand Home Health Services, Inc. provides services to consumers who are enrolled by OLTL. Helping Hand Home Health Services, Inc. works with developmental disability organizations in Eastern Montgomery and Philadelphia Counties to provide in-home nursing services to consumers with special needs. Helping Hand Home Health Services, Inc. participates in the Home and Community – Based Services Independence Waiver program.

The report findings and recommendations for corrective action are summarized below:

FINDING	SUMMARY
<p><i>Finding No. 1 – PROMISe Claims Were Not Adequately Documented</i></p>	<p>The BFO analyzed PROMISe claims for adequacy of supporting documentation. Several claims could not be supported by care-giver time records. This resulted in a disallowance of \$15,232.</p>
HIGHLIGHTS OF RECOMMENDATIONS	
<p>OLTL should:</p> <ul style="list-style-type: none"> • Recover \$15,232 from Helping Hand home Health Services, Inc. due to the unsupported claims. • Continue to ensure that Helping Hand Home Health Services, Inc. complies with programmatic and regulatory guidelines, particularly with respect to PROMISe billing. <p>Helping Hand Home Health Services, Inc. should:</p> <ul style="list-style-type: none"> • Only claim reimbursement for services that its care-givers are qualified to render and retain adequate documentation for each claim submitted to PROMISe. 	

**Helping Hand Home Health Services, Inc.
October 1, 2010 Through March 31, 2012**

FINDING	SUMMARY
<p align="center">Finding No. 2 – A Care-Giver Provided 16 Hours of Service Per Day, Seven Days a Week, for the Entire Audit Period</p>	<p>Only one care-giver provided the nursing services to a consumer who was authorized to receive 16 hours of nursing services every day. Times sheets and Progress Notes for a few days were missing and numerous days had no sign in times and/or no sign out times.</p>
HIGHLIGHTS OF RECOMMENDATIONS	
<p>OLTL should:</p> <ul style="list-style-type: none"> • Place an upper limit on the number of hours a care-giver can work per day, as well as a maximum number of hours a care-giver can work in a week. • Require that a back-up or substitute care-giver is available for consumers who require more than a full shift of care daily. <p>Helping Hand Home Health Services, Inc. should:</p> <ul style="list-style-type: none"> • Retain secondary care-givers who will be available when the primary care-giver is unable to work or has already exceeded the maximums mentioned above. 	

Background

Helping Hand Home Health Services, Inc. is a Pennsylvania business corporation formed on March 11, 1982. Its sole office is in Jenkintown, PA. It provides services to consumers who are enrolled by OLTL and works with developmental disability organizations in Philadelphia and Montgomery Counties to provide Home and Community-Based nursing services to consumers with special needs. Helping Hand Home Health Services, Inc. assists consumers to acquire and maintain the highest possible level of independent living by providing nursing services.

OLTL funds the waiver eligible services through the PROMISe reimbursement process.

Objective/Scope/Methodology

The audit objective, developed in concurrence with OLTL was:

- To determine if Helping Hand Home Health Services, Inc. has adequate documentation to substantiate its claims reimbursed by PROMISe for the home and community-based services delivered.

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

In pursuing this objective, the BFO interviewed OLTL personnel and Helping Hand Home Health Services, Inc.'s management. We also reviewed records, care-givers' time sheets, progress notes, bills, receipts, 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.

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October 1, 2010 Through March 31, 2012

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, no material weaknesses in internal controls existed during the Audit Period over PROMISE billing procedures and in the completion and retention of documentary evidence. Areas where BFO noted an opportunity for improvement in management controls are addressed in the findings and recommendations of this report.

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.

The BFO's fieldwork began on May 17, 2013 and was completed on May 31, 2013. This report is available for public inspection.

Results of Fieldwork

In pursuing the audit objective, the following issues were disclosed:

Finding No. 1 – PROMISE Claims Were Not Adequately Documented

During the Audit Period, Helping Hand Home Health Services, Inc. had two Independence Waiver consumers who were provided with licensed practical nursing services. One consumer was authorized for 8 hours of nursing services per day and the other consumer was authorized for 16 hours of nursing services per day. PROMISE was billed 65 times during the Audit Period for these two consumers.

The BFO analyzed a random sample of 20 paid claims to verify care-giver eligibility and delivery of services. In order for a claim to be valid, it must be supported by documentation of a qualified care-giver's time in and time out, quantity of service, type of service and a description of service delivery as described in PA. Code 55 Chapter 1101, Section 1101.52 Ongoing Responsibilities of Providers.

A number of claims tested were not supported because the hours/units were not stated on the timesheets or were different than the number of hours/units reimbursed for the same dates. In four instances, the time sheets and progress notes were missing altogether. Most of the variances were over-billings while two were under-billings. The shortages and overages were combined to compute the net variance.

Since all of the over-billings related to one consumer, BFO expanded its testing to include all of the PROMISE claims for that consumer. The additional analysis of this consumer's PROMISE billings disclosed seventeen instances of time discrepancies (missing starting and/or ending times) and four instances of missing progress notes. The net over-billing was \$15,232.

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Recommendations

The BFO recommends that OLTL recover \$15,232 from Helping Hand Home Health Services, Inc. due to the unsupported claims.

The BFO also recommends that OLTL continue to ensure that Helping Hand Home Health Services, Inc. complies with programmatic and regulatory provisions, particularly with respect to PROMISe billing.

Finally, the BFO recommends that Helping Hand Home Health Services, Inc. only claim reimbursement through PROMISe for services that have adequate supporting documentation.

Finding No. 2 – A Care-Giver Provided 16 Hours of Service Per Day, Seven Days a Week, For the Entire Audit Period

In the original sample, all of the over-billings were for one consumer. As a result, BFO examined the balance of the PROMISe billings for that consumer and found a similar pattern. A single care-giver provided service for 16 hours per day, seven days a week, for the entire audit period.

The fact that one care-giver provides double shift coverage every day is problematic. As a practical matter, it is very unlikely that one person could be on site 16 hours every day. This leaves only 8 hours per day (11p.m. to 7a.m.) for sleep and for all of the other necessities and commitments of life. It is unlikely that a person could sustain this schedule over a period of weeks or months. Nonetheless, OLTL was billed and PROMISe reimbursed 16 hours a day, 7 days a week.

In addition, the consumer's quality of service is likely to be compromised if only served by such an overextended care-giver.

Recommendations

The BFO recommends that OLTL place an upper limit on the number of hours a care-giver can work for one day, as well as a maximum number of hours a care-giver can work for one week or one month.

The BFO also recommends that OLTL ensure that a back-up or substitute care-giver is available for consumers who require more than one full shift of care daily.

Finally, the BFO recommends that Helping Hand Home Health Services, Inc. retain secondary care-givers who will be available when the primary care-giver is unable to work or has already exceeded the maximums mentioned above.

Exit Conference Summary

Helping Hand Home Health Services, Inc. did not request an exit conference. Helping Hand Home Health Services, Inc. did prepare a reply to the draft audit report. The reply requested some wording changes and a second review of certain services that were a part of our

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sample. The suggested changes to the auditee's name were accepted while the suggested changes to the missing in and out times on certain timesheets were not accepted. The additional review of all of the variances resulted in a decrease of \$80 to the recovery amount.

Conclusion on the Objective

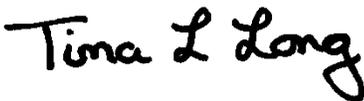
In conclusion, Helping Hand Home Health Services, Inc. did not always acquire and /or maintain adequate documentation to substantiate its claims as reimbursed by PROMISE for home and community-based services. As such, BFO recommends that OLTL recover \$15,232 and that Helping Hand Home Health Services, Inc. continue to consult with OLTL and its care-givers to ensure that appropriate services are delivered and those services are supported with adequate documentation.

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

RA-pwauditresolution@pa.gov

The response to each recommendation should indicate 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,



Tina L. Long, CPA
Director

c: Ms. Karen Deklinski
Mr. Michael Hale
Ms. Anne Henry
Ms. Sallee Rowe

bc: Mr. Alexander Matolyak
Mr. Daniel Higgins
Mr. Dave Bryan
Mr. Michael A Sprow
Ms. Shelly L Lawrence
SEFO Audit File (S1212-R99)

HELPING HAND HOME HEALTH SERVICES, INC.

APPENDIX



HELPING HAND HOME HEALTH SERVICES, INC.

THE PAVILION • SUITE 621 • JENKINTOWN, PA 19046

October 10, 2013

Mr. Daniel Higgins
Division of Audit and Review
Bureau of Financial Operations
Department of Public Welfare
801 Market Street – Suite 5040
Philadelphia, PA 19107-3126

Re: OLTL Audit and Review

Dear Dan:

Below are a few discrepancies that we would like corrected regarding the performance audit report that we recently received, dated September 19, 2013.

Helping Hand Home Health Services, Inc- Executive Summary – Page 1; Paragraph 3 under “Dear Secretary Mackereth”:

Please refer to our company by its full name (as above). There are several instances in which we are referred to as “Helping Hand”. We would prefer that you use our full name description.

Finding #1; page 4; paragraph 2:

“The additional analysis of this consumer’s PROMISE billings ...discrepancies (missing starting and/or ending times)...;

Should this be reworded to “missing ending times”? According to the notes we have from the auditor, there are only instances of missing “out” times. Also, are the “missing progress notes” reference, “part of” the 31 instances, or in addition to?

Perhaps we are missing notes from the auditors. If there is something we do not have, we would like a copy for our records. The only papers we have are four sheets dated 5/31/2013; two with the list of dates, one hand written sheet with dates, and one general ledger sheet with information on it.

Also, we were charged for a missing note on December 16, 2011 when, if fact, it was there (enclosed). This would result in a \$512.00 reduction of our penalty.

Thank you for your attention to this.