



pennsylvania
DEPARTMENT OF HUMAN SERVICES
BUREAU OF FINANCIAL OPERATIONS

August 28, 2017

Ms. Tiffany Taylor
CEO/President
Taylor Made Coordination Services, Inc.
912 Pittsburgh Street
Springdale, Pennsylvania 15144

Dear Ms. Taylor:

I am enclosing for your review the final performance audit report of Taylor Made Coordination Services, Inc. (TMCS), 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 August 11, 2014 through September 30, 2016.

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

The final audit 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 will be in contact with you to follow up on the corrective actions taken to comply with the report's recommendations.

If you have any questions concerning this matter, please contact David Bryan, Manager of the Audit Resolution Section, at [REDACTED]

Sincerely,

Tina L. Long, CPA
Director

Enclosure

c: Mr. Jay Bausch
Ms. Jen Burnett
Mr. Michael Hale
Ms. Peggy Morningstar
Ms. Kim Barge



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DEPARTMENT OF HUMAN SERVICES
BUREAU OF FINANCIAL OPERATIONS

August 28, 2017

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

Dear Deputy Secretary Harris:

The Bureau of Financial Operations (BFO) conducted a performance audit of Taylor Made Coordination Services, Inc. (TMCS). The audit was designed to determine the sufficiency of documentation to support payments from the Provider Reimbursement and Operations Management Information System (PROMISe) for client care. Our audit covered the period August 11, 2014 through September 30, 2016 (Audit Period).

This report is currently in final form and therefore contains TMCS' views on the findings, conclusions and recommendations.

Summary of Conditions and Questioned Costs

Description of Condition	Location of Details	Questioned Costs
TMCS Did Not Have Adequate Support for Paid Service Coordination Claims	Appendix A, Finding No. 1	\$178,808
TMCS Included an Administrative Fee in Home Adaptation Billings to PROMISe	Appendix A, Finding No. 2	\$9,000
Total		\$187,808

See Appendix A for the Details of the Findings.

See Appendix B for the Background, Objectives, Scope and Methodology, and Conclusion on the Objectives.

See Appendix C for the Analysis of Questioned Cost.

See Appendix D for TMCS's Response to the Draft Report.

**Taylor Made Coordination Services, Inc.
August 11, 2014 through September 30, 2016**

Exit Conference/Auditor's Commentary

An Exit Conference was held with TMCS' management on June 27, 2017 to discuss the results of the audit and TMCS' response.

In its response to Finding No. 1, TMCS states, "To date all billed services through PROMISE are currently in HCSIS and SAMS, not only for the billing period in question, but all service notes to date." The BFO would like to note that all documents provided by TMCS were copies which included indications of alterations. Additionally, any notes entered into HCSIS or SAMS after the completion of audit fieldwork would have had to have been based on the altered copies provided as support, and therefore are still not adequately supported.

In its response to Finding No. 2, TMCS included a contract between TMCS and [REDACTED], which states "Taylor Made Coordination Services reserves the right to add 30% onto each estimate as servicing fee in the event there are errors or mishaps while modifying a home. If there are no mishaps, the 30% will be paid to the contractor at job completion." The BFO analyzed the total amount paid for each Home Adaptation and the corresponding administrative fee. It was determined that no uniform percentage had been withheld.

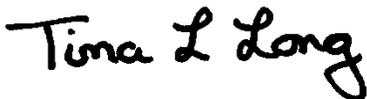
Finally, it was determined that a Home Modification transaction for \$400 was included in the \$9,400 check to the contractor for the repayment of the administrative fees. Accordingly, Finding No. 2 has been changed to reflect the exclusion of \$400 from the unallowable administrative fees.

In accordance with our established procedures, an audit response matrix will be provided to the Office of Long Term Living (OLTL). Once received, OLTL should complete the matrix within 60 days and email the Excel file to the DHS Audit Resolution Section at:

[REDACTED]

The response to each recommendation should indicate OLTL's concurrence or non-concurrence, the corrective action to be taken, the 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

Taylor Made Coordination Services, Inc.

APPENDIX A

Appendix A – Audit Findings
Taylor Made Coordination Services, Inc.
August 11, 2014 through September 30, 2016

Finding No. 1 – TMCS Did Not Have Adequate Support Paid Service Coordination Claims

Condition (“What was found?”):

TMCS was paid \$294,552 for 4,547 units of service coordination services that were billed through PROMISE; however, there were no notes in the Home and Community Services Information System (HCSIS) or the Social Assistance Management System (SAMS), or other documentation, to support \$4,522.31 (58.30%) of the \$7,757.62 that was sampled. Furthermore, TMCS did not maintain original logs to support the date, time, and specific services provided.

Criteria (“What should it be?”):

55 PA Code, § 52.15, Provider records, (a)(2) states, “A provider shall complete and maintain documentation on service delivery.”

55 PA Code, § 52.43, Audit requirements, (h) states, “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.”

Effect (“What is the impact?”):

TMCS billed for units of services that were not supported by documentation which resulted in extrapolated questioned costs of \$178,808 with a variance of +/- \$32,053.

Cause (“Why did it happen?”):

According to TMCS's administrator, TMCS focused on providing services and fell behind on the documentation due to a much higher than anticipated number of referrals for service when they began operations.

Recommendations (“What needs to be done to correct it?”):

- TMCS should maintain documentation to support the type, scope, amount, duration, and frequency of services provided.
- TMCS should only bill PROMISE for authorized units of service that are provided and supported by adequate documentation.
- OLTL should recover \$178,808 in questioned costs from TMCS.

Appendix A – Audit Findings
Taylor Made Coordination Services, Inc.
August 11, 2014 through September 30, 2016

Finding No. 2 – TMCS Included an Administrative Fee in Home Adaptation Billings to PROMISE

Condition (“What was found?”):

Billings and payments for some home adaptations were not fully supported by the amounts initially paid to the contractor that performed the work. This was discovered during an OLTL Quality Management Efficiency Team (QMET) review that was performed on 6/21/2016. When asked by QMET to explain the difference, TMCS explained that it was for administrative fees and taxes.

During our audit fieldwork we were provided a copy of a check paid to the contractor dated 6/22/2016 for \$9,400 with the notation "Remainder of what was owed from each job - Returned to Contractor" along with a breakdown of the amount applicable to each home adaptation. When questioned regarding the difference in March 2017, TMCS's Senior Supports Coordinator stated that the "administrative fee" refers to the balance of funds due to the contractor upon satisfactory completion of the project. She also stated that TMCS retained those funds as insurance in case there were problems with the adaptation work; however, supporting documentation provided by TMCS included a home modification completion form that indicated that the consumers had signed-off on the work as having been satisfactorily completed up to three months prior to the \$9,400 check being sent to the contractor. The timing of the payment (the day after the QMET review) and the fact that TMCS refers to the amount as an “administrative fee” instead of a term that describes amounts being retained from the contractor makes TMCS’ claim that the amounts were retained appear dubious.

Additionally, TMCS did not require contractors to provide a written agreement specifying their duties, responsibilities and compensation. The consumers’ files only included bids which were generally not dated.

Criteria (“What should it be?”):

55 PA Code, § 52.52, Subcontracting for a vendor good or service, (a), states “Only an OHCDs may subcontract with an entity to purchase a vendor good or service. A provider who subcontracts shall have a written agreement specifying its duties, responsibilities and compensation.”

55 PA Code, § 52.52, Subcontracting for a vendor good or service, (d), states “The Department will not pay an administrative fee or additional cost for a vendor good or service subcontracted by an OHCDs.”

Effect (“What is the impact?”):

TMCS billed PROMISE \$9,000 for unallowable administrative fees.

Cause (“Why did it happen?”):

TMCS did not follow the regulations which prohibit billing administrative fees for home adaptations.

Appendix A – Audit Findings
Taylor Made Coordination Services, Inc.
August 11, 2014 through September 30, 2016

Finding No. 2 – TMCS Included an Administrative Fee in Home Adaptation Billings to PROMISe
(Continued)

Recommendations (“What needs to be done to correct it?”):

- TMCS should only bill PROMISe for the cost of the home adaptations.
- TMCS should require contractors to provide a written agreement specifying their duties, responsibilities and compensation.
- OLTL should recover the \$9,000 that had initially been retained by TMCS as an administrative fee and subsequently paid to the contractor.

Taylor Made Coordination Services, Inc.
APPENDIX B

Appendix B – Background, Objective/Scope/Methodology and Conclusion on the Objectives

Taylor Made Coordination Services, Inc.
August 11, 2014 through September 30, 2016

Background

TMCS is a for-profit corporation located in Pittsburgh, Pennsylvania that provides service coordination for home and community based services to individuals residing in Allegheny County. The services are funded through various federal waivers.

Objective, Scope and Methodology

Our audit objectives are shown in the Conclusion on the Objectives section below. In pursuing our objectives, we analyzed available documentation for the audit period, including consumer files, service coordinator notes, and other documentation as necessary.

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 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 objectives described below. The applicable controls were examined to the extent necessary to provide reasonable assurance of their effectiveness. Based on our understanding of the controls, there were deficiencies in compiling complete and consistent billing records. Areas where we noted an opportunity for improvement in management controls are addressed in the findings of this report.

The BFO's fieldwork was conducted between March 6, 2017 and March 8, 2017. A Closing conference was held with TMCS's management on March 15, 2017. An Exit conference was held with TMCS' management on June 27, 2017. This report is available for public inspection.

Conclusion on the Objectives

Objective Number	Audit Objectives	Conclusion on the Objectives
1	To determine the validity of PROMISe billings made by Taylor Made Coordination Services, Inc. for Service Coordination (W1011) during the period August 11, 2014 through January 30, 2016.	TMCS frequently had inadequate documentation to support claims paid through the PROMISe system for the audit period. This resulted in questioned costs of \$178,808.
2	To determine the validity of PROMISe billings made by Taylor Made Coordination Services, Inc. for Home Adaptations (W0140) during the period August 11, 2014 through September 30, 2016.	TMCS included an administrative fee in various home adaptation claims paid through the PROMISe system for the audit period. This resulted in questioned costs of \$9,000.

Taylor Made Coordination Services, Inc.
APPENDIX C

Appendix C – Analysis of Questioned Costs

Taylor Made Coordination Services, Inc.

August 11, 2014 through September 30, 2016

Analysis of Questioned Costs:

Finding #	Procedure Code	Sample Value	Sample Value Questioned	Universe of Paid Claims	Extrapolated/ Total Questioned Costs	Variance (+/-)
1	W1011	\$7,757.62	\$4,522.31	\$294,551.98	\$178,808.20	\$ 32,052.51
2	W1040	74,982.12	9,000.00	<u>74,982.12</u>	<u>9,000.00</u>	<u>-</u>
Total				<u>\$ 369,534.10</u>	<u>\$ 187,808.20</u>	<u>\$ 32,052.51</u>

Taylor Made Coordination Services, Inc.
APPENDIX D



TAYLOR MADE COORDINATION SERVICES, INC.

TIFFANY M. TAYLOR, MA, NCC, LPC
OWNER/CEO/SERVICE COORDINATOR SUPERVISOR

June 6, 2017

To Whom It May Concern:

This letter is in response to the recent audit Taylor Made Coordination Services has received. The audit received by the Department of Human Services issued on May 17th has been reviewed by Ms. Tiffany Taylor, the CEO/President of Taylor Made Coordination Services and is greatly believed to involve some discrepancies. As offered by the Department of Human Services, Ms. Taylor would like to request an Exit Interview. Through this interview, Ms. Taylor would like to dispute the charges and claims noted in the audit. As noted in the audit all cases mentioned is in regard to the following period, August 2014 to September 2016, in which a couple findings were found during that audit period. Notably the Staff along with Ms. Taylor has since covered their due diligence to correct previous findings along with enacting protocol to ensure continuous success when dealing with matters such as the above mentioned.

Pending review, the Bureau of Financial Operations (BFO) has issued an audit noting that Taylor Made Coordination Services was not in compliance with Provider Reimbursement and Operations Management Information System (PROMISE) client care protocol. In which the findings show Taylor Made Coordination Services being responsible for payment totaling \$188,208 for the following, "TMCS Did Not Have Adequate Support for Paid Service Coordination Claims" and " TMCS Included an Administrative Fee in Home Adaptation Billing to PROMISE. Following those details of the findings, Taylor Made Coordination has since enacted the following procedures with recommendations of the Department of Human Services.

Following the audit, the first finding explained that Taylor Made Coordination Services did not have adequate support paid services Coordination claims. Furthermore, the audit explained TMCS is not in compliance due to not having sufficient note tracking in Home and Community Services Information Systems (HCSIS) or Social Assistance Management System (SAMS), but still billing through PROMISE. To date all billed services through PROMISE are currently in HCSIS and SAMS systems, not only for the billing period in question, but all service notes to date. During the audit (initial audit), Ms. Taylor responded by stating although electronic notes were subsequent, each coordinator was/is responsible for tracking manually, which Ms. Taylor has shared with the tracking notes with Department of Human Services. Additionally, it was brought to the attention of the Department of Human Services this oversight occurred as a result of attaining a high number of referrals expeditiously. Furthermore, following the initial audit and findings, Ms. Taylor has since continued to grow in Clients and Coordinators and has relocated to a larger office space. Currently each coordinator is responsible for a case load of 40 -55 consumers. In addition, coordinators are responsible to track all notes in HCSIS and SAMS before leaving for the day. All service notes are in HCSIS and SAMS systems respectfully.



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912 Pittsburgh Street, Springdale, PA 15144

T: (412) 706 2702 / F: (412) 704 5575 / C: (412) 419-8198



TAYLOR MADE COORDINATION SERVICES, INC.

TIFFANY M. TAYLOR, MA, NCC, LPC
OWNER/CEO/SERVICE COORDINATOR SUPERVISOR

The second finding found during the audit explains Taylor Made Coordination Services included an Administrative Fee in Home Adaptation Billings to PROMISE, which is described as not fully being supported by the amount initially paid to the contractor for performed work. The initial contract between contractor and TMCS noted that a fee would be withheld to ensure the quality and completion of work, which upon satisfactory by home owner, the money would be reimbursed to contractor in full (Appendix A). On June 21, 2016, when this situation was discussed with Ms. Taylor by the auditor, that money cannot be withheld from the contractor and that the contractor should be paid in full the amount that was submitted for billing to PROMISE, she notified the contractor immediately and paid him the remaining amount of \$9,400 (as evident by the cancelled check dated on June 22, 2016 to the contractor) from the jobs the money was withheld from. Additionally, the contract between the contractor and Taylor Made Coordination Services was revised and resigned by both Ms. Tiffany M. Taylor and the contractor from [REDACTED] (Appendix B). As a result, it is not believed that Taylor Made Coordination Services owes the contractor or OLTL any money from the \$9,400 in question.

In conclusion, while both findings hold validity Ms. Taylor has followed the recommendations listed by the Department of Human Services and has incorporated all necessary steps to ensure success going forward. Furthermore, as previously mentioned Ms. Taylor is looking forward to scheduling and holding the Exit Interview to discuss the findings and further explain the protocols that have since been enacted. Please contact me via email [REDACTED] or phone 412) 706-2702 ext. 201. I look forward to hearing from you soon.

Thank you,

Tiffany M. Taylor



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[REDACTED] Springdale, PA 15144

T: (412) 706 2702 / F: (412) 704 5575 / [REDACTED]

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Contract for Services Rendered

This is a contract entered into by **Taylor Made Coordination Services** (hereinafter referred to as "the Provider") and [REDACTED] (hereinafter referred to as "the Contractor") on this date, **March 1, 2016**.

The Provider hereby engages the Contractor to provide services described herein under "Scope and Manner of Services." The Contractor hereby agrees to provide the Provider with such services in exchange for consideration described herein under "Payment for Services Rendered."

Scope and Manner of Services

Services to Be Rendered by Provider: Contractor will perform home modification projects with Taylor Made Coordination Services. Contractor will assist in file maintenance, assisting in taking account proper documentation is in consumer's file, including referral forms, invoices/estimates, home owner's agreement forms, home modification completion forms. Contractor will submit home modification completion form to Provider as evidenced of services rendered in order to receive payment for services.

In assuming my responsibilities for Taylor Made Coordination Services, I hereby agree to the following:

- Treat the identity of and all health information relating to the consumers in need of services as confidential, as well as, exercise great care in protecting the files and records from any scrutiny by unauthorized persons as evidenced by signing the confidentiality statement – policy (on file).

Payment for Services Rendered

The Provider shall pay the Contractor for services rendered according to the Payment Schedule attached, within **30** calendar days of the date on any invoice for services rendered from the Contractor. Contractor must submit home modification completion form to receive payment. Taylor Made Coordination Services reserves the right to add 30% onto each estimate as servicing fee in the event there are errors or mishaps while modifying a home. If there are no mishaps, the 30% will be paid to contractor at job completion.

Taylor Made Coordination Services

[REDACTED] Verona, PA 15147 * 412.706.2702

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Signatures

In witness of their agreement to the terms above, the parties or their authorized agents hereby affix their signatures:

[Redacted]

(Printed Name of Contractor or agent)

TIFFANY M. TAYLOR

(Printed Name of Provider or agent)

[Redacted]

(Signature of Contractor) (Date)

3/1/16

T. Taylor 3/1/16

(Signature of Provider) (Date)

Taylor Made Coordination Services

[Redacted]

Verona, PA 15147 • 412.706.2702

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Contract for Services Rendered

This is a contract entered into by Taylor Made Coordination Services (hereinafter referred to as "the Provider") and [REDACTED] (hereinafter referred to as "the Contractor") on this date, June 22, 2016 and will be valid for one year (effective until June 21, 2017).

The Provider hereby engages the Contractor to provide services described herein under "Scope and Manner of Services." The Contractor hereby agrees to provide the Provider with such services in exchange for consideration described herein under "Payment for Services Rendered."

Scope and Manner of Services

Services to Be Rendered by Provider: Contractor will perform home modification projects with Taylor Made Coordination Services. Contractor will assist in file maintenance, assisting in taking account proper documentation is in consumer's file, including referral forms, invoices/estimates, home owner's agreement forms, home modification completion forms. Contractor will submit home modification completion form to Provider as evidenced of services rendered in order to receive payment for services.

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- Treat the identity of and all health information relating to the consumers in need of services as confidential, as well as, exercise great care in protecting the files and records from any scrutiny by unauthorized persons as evidenced by signing the confidentiality statement – policy (on file).

Payment for Services Rendered

The Provider shall pay the Contractor for services rendered according to the Payment Schedule attached, within 30 calendar days of the date on any invoice for services rendered from the Contractor. Contractor must submit home modification completion form to receive payment.

Taylor Made Coordination Services

[REDACTED] Verona, PA 15147 • 412.706.2702

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Signatures

In witness of their agreement to the terms above, the parties or their authorized agents hereby affix their signatures:


(Printed Name of Contractor or agent)

TIFFANY M. TAYLOR
(Printed Name of Provider or agent)

 6/22/2016
(Signature of Contractor) (Date)

T. Taylor MANAGER 6/22/2016
(Signature of Provider) (Date)