



pennsylvania
DEPARTMENT OF HUMAN SERVICES
BUREAU OF FINANCIAL OPERATIONS

February 5, 2016

Mr. Barry Iddings, President
Under His Wings, Inc.

[REDACTED]
Imperial, Pennsylvania 15126

Dear Mr. Iddings:

Enclosed for your review is the final audit report of Under His Wings, Inc., which was recently completed by this office.

Because you did not respond to several telephone and email attempts to schedule an exit conference and solicit your written response to the draft report, the final report is being issued without your agency's response.

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".

Tina L. Long, CPA
Director

Enclosure

c: Mr. Jay Bausch
Ms. Bonnie Rose
Mr. Michael Hale
Ms. Kimberly Barge
Mr. Michael Luckovich



February 5, 2016

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

Dear Executive Deputy Secretary Harris:

The Bureau of Financial Operations (BFO) initiated a performance audit of Under His Wings, Incorporated (UHW). The audit was designed to test the validity of Personal Assistance Services (PAS) claims reimbursed through the Provider Reimbursement and Operations Management Information System (PROMISe). The audit period was July 1, 2013 to December 31, 2014.

This report is currently in final form. The BFO and the Office of Long Term Living (OLTL) attempted to contact UHW via telephone and email on numerous occasions to solicit a response to the draft report and schedule an exit conference. These efforts to contact UHW were unsuccessful so this final report does not contain UHW’s views on the reported findings, conclusions and recommendations.

Executive Summary

FINDING	SUMMARY
<p>Finding No. 1- <u>Questionable Billing Practices</u></p>	<p>Our audit of UHW’s billing practices identified the following deficiencies:</p> <ul style="list-style-type: none"> • Claims were submitted based on authorized units of service instead of the actual units of service that were provided. • Claims were submitted before UHW received supporting timesheets from attendants; • Timesheets were submitted by an attendant for days that had not yet occurred; • Timesheets were submitted indicating that an attendant was working for two consumers at two different locations at the same time. Others indicated consecutive claims (e.g. 9-10 a.m. at location one, 10 a.m. – 2 p.m. at location two) for two different consumers, with no unbilled travel time between the two locations; • Neither consumers nor attendants dated timesheets when signing them.

**Under His Wings, Inc.
July 1, 2013 to December 31, 2014**

HIGHLIGHTS OF RECOMMENDATIONS

The BFO recommends that the OLTL recover \$8,240 from UHW for claims that exceeded the amounts that were supported by attendant timesheets; were submitted prior to the receipt of a timesheet; included days that had not yet occurred; or included overlapping hours.

The BFO also recommends that UHW only bill for actual units that are supported by timesheets; only bill after receipt of the timesheets from the attendant; and cease billing claims for days that were submitted prospectively by attendants.

The BFO finally recommends that UHW require that both consumers and attendants date the timesheets when signing them.

FINDING	SUMMARY
<p>Finding No. 2 – <u>Attendant Timesheet Deficiencies</u></p>	<p>The following deficiencies were identified with attendant timesheets:</p> <ul style="list-style-type: none"> • Consumers did not sign timesheets; • Attendants did not sign timesheets; • The consumer’s signature was cut and pasted on the timesheet; • The consumer’s signature was photocopied on the timesheet; • Timesheets were signed for the consumer by individuals who were not authorized to sign on their behalf; • Attendant signatures were written by someone other than the attendant; • A timesheet was prepared at least two months after the service date and at least one month after the PROMISe billing.

HIGHLIGHTS OF RECOMMENDATION

The BFO recommends that OLTL recover from UHW \$44,431 for claims that were not adequately supported by attendant timesheets.

The BFO also recommends that UHW require all attendant timesheets to have the original signature of the consumer or an authorized individual; have the original signature of the attendant; and be prepared contemporaneously with the services that are provided.

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FINDING	SUMMARY
<u>Finding No. 3 – Services Were Provided Outside of the Authorized Time Periods</u>	Services were provided outside of the time period that was authorized in either the Service Authorization Form (SAF) or the Service Order Log (SOL) without a written request from the consumer, or approval from the Allegheny County Area Agency on Aging or OLTL.
HIGHLIGHTS OF RECOMMENDATION	
The BFO recommends that OLTL recover \$38,580 from UHW related to claims for services that were provided outside of the authorized time periods.	
The BFO also recommends that UHW only provide services within the scope of the SAF/SOL or obtain written authorization when a deviation is requested by the consumer.	

FINDING	SUMMARY
<u>Finding No. 4 – The PROMISe System Did Not Pay an Approved Claim.</u>	Certain units billed by UHW were approved by PROMISe, but were never paid.
HIGHLIGHTS OF RECOMMENDATION	
The BFO recommends that OLTL reimburse UHW \$686 for a claim that was approved but not paid by the PROMISe system.	

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

Results of Fieldwork

As part of our audit we tested 264 PAS paid claims, totaling \$226,610, which represented all claims paid through the PROMISe system to UHW between July 1, 2013 and December 31, 2014.

Finding No. 1 – Questionable Billing Practices

Our audit of claims submitted to PROMISe found UHW’s billing practices to be deficient and their supporting documentation to be generally inadequate and unreliable.

At the audit entrance conference, the owner of UHW stated that prior to an August 2014, monitoring visit by the Office of Long Term Living (OLTL), he had based billings on the authorized number of units in each consumer’s SAF instead of using the actual time from attendant timesheets. This assertion was supported by the OLTL monitoring which found that UHW “seemed to be billing according to the participant’s schedule and not the information submitted on a timesheet.” A comparison of total units paid by the PROMISe system to total units that are supported by timesheets indicated that the amount paid exceeded what was supported by timesheets by \$3,981.

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Throughout the audit period, the BFO identified instances where claims were submitted to PROMISE prior to the last date on the supporting timesheet. For example, UHW submitted a claim to PROMISE for the service period August 26 through August 31, 2014. These dates were included on a timesheet for the period August 26 through September 6, 2014. The timesheet could not have been received by UHW from the attendant until after September 6, yet UHW submitted a claim to PROMISE on September 1. During our audit period, claims of this nature totaled \$1,840.

We also identified an instance where an attendant faxed timesheets to UHW on December 10, 2014, for services provided from November 9, 2014 to January 3, 2015. Twenty-four of the days included on the timesheets (December 11 through January 3) had not yet occurred when they were faxed by the attendant. Claims for the portion of those days that were included in our audit period (December 11 through December 31, 2014) totaled \$2,050.

Several timesheets indicated that an attendant was working for two consumers at two different locations at the same time. Others indicated consecutive claims (e.g. 9-10 a.m. at location one, 10 a.m. – 2 p.m. at location two) for two different consumers, with no unbilled travel time between the two locations. These claims totaled \$369.

The BFO also found that none of the consumer or attendant signatures on attendant timesheets were dated. As a result, it was generally not possible to ensure that timesheets were not signed until after work was completed.

Recommendations

The BFO recommends that OLTL recover from UHW \$8,240 for claims that exceeded amounts supported by timesheets; were submitted prior to the receipt of a timesheet; included days that had not yet occurred; or included overlapping hours.

The BFO also recommends that UHW only bill for actual units that are supported by timesheets; only bill after receipt of the timesheets from the attendant; and cease billing claims for days that were submitted prospectively by attendants.

The BFO finally recommends that UHW require that both consumers and attendants date the timesheets when signing them.

Finding No. 2 – Attendant Timesheet Deficiencies

The BFO identified the following deficiencies with attendant timesheets that were used to support claims:

- Consumers did not sign the timesheets; questioned costs for these deficiencies are \$1,390;
- Attendants did not sign the timesheets; questioned costs for these deficiencies are \$686;
- The consumer's signature was cut and pasted on the timesheet; questioned costs for this deficiency are \$309;

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- The consumer's signature was photocopied on timesheets; questioned costs for these deficiencies are \$12,731;
- Timesheets were signed for the consumer by individuals who were not authorized to sign on their behalf; questioned costs for these deficiencies are \$24,210;
- Attendant signatures were missing or were written by someone other than the attendant; questioned costs for these deficiencies are \$4,333;
- A timesheet was prepared at least two months after the service date and at least one month after the PROMISe billing; questioned costs for this deficiency are \$772.

Recommendations

The BFO recommends that OLTL recover \$44,431 from UHW for claims that were not adequately supported by attendant timesheets.

The BFO also recommends that UHW require all attendant timesheets to have the original signature of the consumer or an authorized individual; have the original signature of the attendant; and be prepared contemporaneously with the services that are provided.

Finding No. 3 – Services Were Provided Outside of the Authorized Time Periods

UHW frequently provided services that were outside of the timeframe that was authorized in either the SAF or the SOL without a written request from the consumer, or approval from the Area Agency on Aging or OLTL.

In some instances, services may have been provided only an hour earlier or later than was authorized. In other instances, services were inconsistent with the consumer's stated needs, such as providing service in the late afternoon when the SAF/SOL stated that the consumer needed help getting out of bed and preparing breakfast.

Title 55 PA Code Chapter 52.42 (d) Payment Policies states "The Department will only pay for a service in the type, scope, amount, duration and frequency as specified on the participant's service plan as approved by the Department."

As a result, the BFO questioned all units that were provided outside of the authorized periods (8,968 units); the total questioned costs for this type of deficiency are \$38,580.

Recommendations

The BFO recommends that OLTL recover \$38,580 from UHW related to claims for services that were provided outside of the authorized time periods.

The BFO also recommends that UHW only provide services within the scope of the SAF/SOL or obtain written authorization when a deviation is requested by the consumer.

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Finding No. 4 – The PROMISe System Did Not Pay an Approved Claim

A review of all claims submitted by UHW indicated that a claim for \$686 was billed to PROMISe, approved for payment, but was never paid. It appears the claim should have been paid.

Recommendations

The BFO recommends that OLTL reimburse UHW \$686 for a claim that was approved but not paid by the PROMISe system.

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 DHS Audit Resolution Section at:



The response to the recommendations 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,

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

Tina L. Long, CPA
Director

UNDER HIS WINGS, INC

APPENDIX A

Appendix A

Background

Under His Wings, Inc. (UHW) is a for-profit corporation, located in Imperial, Pennsylvania. UHW provides Personal Assistance Services (PAS) under the Attendant Care Program.

DHS's Attendant Care Program allows consumers to live in their home and community rather than in an institution. Consumers are 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.

The Attendant Care Program is funded using various federal Waiver (Aging, Attendant Care, Independence, OBRA and Commcare) and state (Act 150) monies. Payments through the PROMISe system to UHW totaled \$226,610 for the period July 1, 2013 through December 31, 2014.

Objective, Scope, Methodology

Our audit objective was:

- To determine the validity of PROMISe billings made by Under His Wings, Inc. for Personal Assistance Services during the period July 1, 2013 through December 31, 2014.

We conducted this performance audit in accordance with generally accepted government 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 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 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, 18, 2015 and August 13, 2015. This report is available for public inspection.

Conclusion on the Objective

In conclusion, UHW frequently had inadequate documentation to support claims paid by the PROMISe system for the audit period. This resulted in questioned costs of \$90,565.