

PERFORMANCE AUDIT REPORT

United Cerebral Palsy of Central Pennsylvania, Inc.

Costs Reimbursed by the
Pennsylvania Department of
Human Services

December 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

December 22, 2022

Ms. Janeen Latin, President and CEO
United Cerebral Palsy of Central Pennsylvania, Inc.
55 Utley Drive
Camp Hill, PA 17011

Dear Ms. Latin:

This report contains the results of the Department of the Auditor General's performance audit of United Cerebral Palsy of Central Pennsylvania, Inc. (UCP) regarding costs that were reimbursed by the Pennsylvania Department of Human Services (DHS). This audit was conducted under the authority of Sections 402 and 403 of The Fiscal Code (Code), and in accordance with the 2020-2021 Budget Implementation provision of Article XVII-L, Subarticle B, Section 1715-L of state Fiscal Code, 72 P.S. § 1715-L. This audit was not, nor was it required to be, conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

The performance audit covered the period July 1, 2020, through June 30, 2021, with updates through the report date. Our audit objective was to determine whether services for which the costs were reimbursed by DHS were rendered. We planned and performed audit procedures to obtain sufficient, appropriate evidence to satisfy the audit objective. We believe that the evidence obtained provides a reasonable basis to support our results and conclusions.

We selected and reviewed 60 claims that were reimbursed by DHS and found that documentation maintained by UCP supported that services were rendered in accordance with applicable laws, associated regulations, and policies without exception. We additionally confirmed the reasonableness of UCP's administrative fees approved for reimbursement. Accordingly, we issued no findings or recommendations and management indicated its agreement with our audit results.

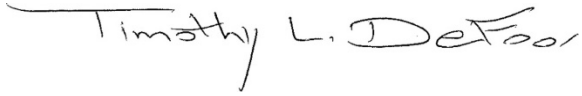
Ms. Janeen Latin, President and CEO

December 22, 2022

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In closing, I want to thank UCP for its cooperation and assistance during this audit.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General

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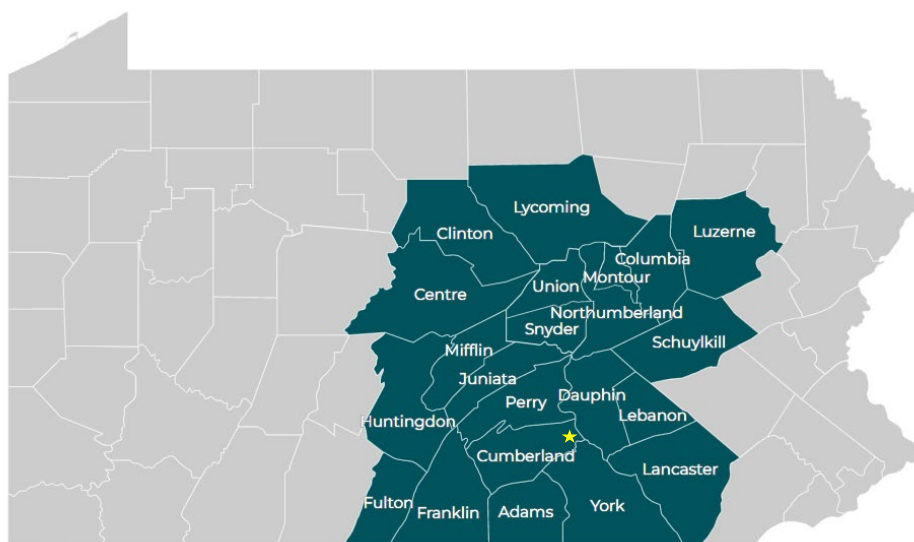
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United Cerebral Palsy of Central Pennsylvania, Inc.

Introduction and Background

United Cerebral Palsy of Central Pennsylvania, Inc. (UCP) is a subsidiary of the national United Cerebral Palsy organization, a 501(c)(3) entity.¹ Founded in December of 1953, UCP's service area consists of 22 Pennsylvania counties, with sizable operations in Cumberland, Dauphin, and Perry counties.²

UCP Service Area



Source: <https://www.ucpcentralpa.org/about/>

Headquartered in Camp Hill (★), with additional administrative offices in Selinsgrove and Lewistown, UCP employs 1,500 people to administer Home and Community Based Services (HCBS) and programs including those for people with Intellectual and Developmental Disabilities (IDD).³ As of October 2022, UCP provided services for approximately 1,500 individuals. UCP defines its mission as:

*UCP empowers people of diverse abilities to live a meaningful life through innovative support and services.*⁴

UCP offers multiple types of services and programs for children, adults, and families. Its services and supports include Agency With Choice (AWC), Assistive Technology, Community

¹ United Cerebral Palsy of Central Pennsylvania and Subsidiary Consolidated Financial Statement for the Years Ended June 30, 2021, and 2020.

² <https://www.ucpcentralpa.org/about/#history> (accessed April 4, 2022).

³ <http://www.ucpcentralpa.org/about/> (accessed April 4, 2022).

⁴ <https://www.ucpcentralpa.org/about> (accessed April 28, 2022).

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Participation Supports, Early Intervention Services, Employment Services, Family Supportive Services, Home and Community Services, and Residential Services.⁵ Our audit focused on UCP IDD services provided through its AWC program that the Commonwealth of Pennsylvania's Department of Human Services (DHS) approved for Medical Assistance (MA) reimbursements during the period July 1, 2020, through June 30, 2021.

Agency With Choice Program (AWC)

DHS established the AWC provider services model in 2008. UCP offers program services to individuals in 13 counties within its service area.⁶ This model requires MA providers and the individuals, or the individuals' primary caregivers, to act as co-employers for Support Service Professionals (SSP) who perform the IDD services for the individuals.

The individual, or individual's primary caregiver, is referred to as the Managing Employer (ME). The ME, a non-paid position, selects the SSP, sets their hourly rate, and works directly with them to coordinate service schedules.

In contrast, the MA provider performs the administrative functions related to the services provided. The MA provider vets selected SSPs who may not provide services until they satisfactorily complete criminal background checks and required trainings. After services begin, the MA providers ensure compliance with applicable DHS policies, submit claims to receive MA reimbursement payments for the services SSPs have rendered, and pay the SSPs' wages. MA providers also receive an administrative fee based on the number of individuals served each month through the AWC model.⁷

UCP's AWC program allows individuals and/or their family to self-direct their services. This provides greater choice and control over all aspects of service delivery, such as the time and place where services are provided.⁸ DHS authorizes IDD services for MA-enrolled individuals according to their Individual Support Plans (ISP).⁹ When individuals become AWC program

⁵ <https://www.ucpcentralpa.org/services/> (accessed April 28, 2022).

⁶ UCP established agreements to provide AWC program services with Centre, Clinton, Columbia, Cumberland, Dauphin, Lancaster, Lebanon, Lycoming, Montour, Northumberland, Perry, Snyder, and Union counties, respectively.

⁷ ODP Bulletin 00-08-08, Agency With Choice Financial Management Services, effective July 1, 2008, and replacement ODP Bulletin 00-02-04, Participant-Directed Services: Agency With Choice Financial Management Services Model, effective December 16, 2020.

⁸ <https://www.dhs.pa.gov/Services/Disabilities-Aging/Pages/Participant%20Direction%20Services.aspx> (accessed September 27, 2022).

⁹ An ISP is developed for individuals with developmental disabilities to document their personal preferences, dreams and wishes, medical history, and other information meant to be used by everyone involved in the individuals' network of support so services can be structured to meet the individuals' needs based on their own choices. The ISP is updated annually or sooner if the individuals' circumstances/preferences change.

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participants, UCP ensures they receive the services authorized on their ISPs and submits MA claims to DHS for reimbursement at DHS-established rates for those services.

UCP's AWC program offers the following services:¹⁰

In Home and Community Support

Enables the individual to carry out activities of daily living, develop practices that promote good health and wellness and manage their own medical care.

Companion Services

Assistance that is designed to ensure an individual's health, safety and comfort while assisting the individual to participate more meaningfully in home and community life.

Respite Services

Services that provide a short-term solution for individuals living in private homes for planned or emergency situations. Staff provides care when the primary caretaker is absent or in need of relief.

Supported Employment

Services provided to support individuals in obtaining and maintaining meaningful employment.

Supports Broker

Service designated to assist individuals and/or their MEs with employer-related functions in order to be successful in self-directing services.

Homemaker/Chore Services

Services which enable the individual to be independent and reside in their private home, while maintaining a clean, sanitary, and safe environment.

UCP management stated that the AWC program served 758 individuals and provided payroll and other administrative services for 1,062 SSPs as of mid-October 2022.

Electronic Visit Verification System

The federal 21st Century Cures Act (Cures Act) mandates that all states require MA-funded personal care services (PCS) providers, including AWC program providers such as UCP, to use an electronic visit verification (EVV) system to manage PCS provided in-home and in the

<https://www.dhs.pa.gov/docs/Publications/Documents/FORMS%20AND%20PUBS%20ODP/Attachment%201%20-%20ISP%20Manual.pdf> (accessed March 23, 2022).

¹⁰ <https://www.ucpcentralpa.org/services/agency-with-choice/> (accessed April 28, 2022).

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community.¹¹ This requirement became effective on January 1, 2021.¹² UCP implemented its EVV system and transitioned from hard copy service notes and timesheets throughout 2020.

The Cures Act requires the EVV systems to collect and verify the following six elements:

1. Type of service provided
2. Name of the individual receiving the service
3. Date of the service
4. Location of the service delivery
5. Name of the individual providing the service
6. Time the service begins and ends.¹³

DHS gave MA providers the option of using either a DHS-provided EVV system at no cost or choosing an alternate EVV vendor/system that captured the required elements listed above.¹⁴ UCP selected MatrixCare as an alternate EVV system, which DHS approved after successfully testing its functionality. In addition to the required elements, UCP utilizes MatrixCare to capture and prepare SSP payroll data for processing through a third-party vendor.

Funding

UCP receives most of the funding for these IDD services through the Center for Medicare & Medicaid Services (CMS) within the U.S. Department of Health and Human Services and DHS' Office of Developmental Programs. Through the MA Home and Community-Based Services (HCBS) waiver program authorized by the Social Security Act of 1935, a state may offer a multitude of HCBS that allow MA recipients to remain in the community and avoid becoming institutionalized.¹⁵ A state may design its waiver program to meet the needs of its targeted population.¹⁶ UCP participates in Pennsylvania's waiver program and submits claims for

¹¹ DHS MA Bulletin 05-20-03, Electronic Visit Verification for Personal Care Services Provided in the Fee-for-Service Delivery System, effective September 1, 2020.

¹² Ibid.; the Cures Act required implementation of EVV by January 1, 2019; however, CMS provided an extension for all states until January 1, 2020. Later, DHS applied for and received a Good Faith Effort Exemption from CMS to further extend implementation until January 1, 2021; <https://www.paproviders.org/evv-good-faith-effort-exemption-approved/> (accessed October 13, 2022).

¹³ DHS MA Bulletin 05-20-03, Electronic Visit Verification for Personal Care Services Provided in the Fee-for-Service Delivery System, effective September 1, 2020.

¹⁴ Ibid.

¹⁵ Social Security Act of 1935, 42 U.S.C. § 1915(c) which was transferred to and re-codified at 42 U.S.C. § 1396n(c). https://www.ssa.gov/OP_Home/ssact/title19/1915.htm (accessed March 7, 2022).

¹⁶ <https://www.dhs.pa.gov/HealthChoices/HC-Services/Documents/CHC-1915cWaiver.pdf> (accessed October 7, 2022).

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reimbursement on a fee-for-service basis through the DHS PROMIS^e™ system pursuant to federal and state regulations.¹⁷

For the fiscal year ended June 30, 2021, UCP received approximately \$18.5 million for services provided to MA-enrolled AWC program participants.

¹⁷ PROMIS^e™ is the Provider Reimbursement and Operations Management Information System in an electronic format. It is DHS' claims processing and management information system that incorporates the claims processing and information activities of the following DHS program areas: Office of Medical Assistance Programs; Office of Developmental Programs; Office of Mental Health and Substance Abuse Services; Office of Long-Term Living; Special Pharmaceutical Benefits Program; and Healthy Beginnings Plus.
https://www.dhs.pa.gov/providers/PROMISe_Guides/Documents/837%20Professional%20CMS%201500%20Claim%20Form.pdf (accessed October 7, 2022).

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Audit Procedures and Results – Determine whether services for which the costs were reimbursed by the Department of Human Services were rendered.

United Cerebral Palsy of Central Pennsylvania, Inc. (UCP) is registered with the Pennsylvania Department of Human Services (DHS) to provide Medical Assistance (MA) services for MA-enrolled individuals with intellectual disabilities (individuals). Our audit focused on UCP services administered through its Agency With Choice (AWC) program, as noted in the *Introduction and Background* section of this report.¹⁸ In order to perform our testing, we obtained a DHS file of individual MA claims it approved for reimbursement to UCP during the fiscal year ended June 30, 2021. The table below shows the MA funding approved for UCP services provided to individuals through its AWC program.¹⁹

United Cerebral Palsy of Central Pennsylvania MA Funding – AWC Program (For the Fiscal Year Ended June 30, 2021)		
AWC Program Funding	Amount	Percent of Total
Service Reimbursements	\$16,987,698	91.7%
Administrative Fees ^{a/}	\$1,445,525	7.8%
Base Funding ^{b/}	\$95,717	.5%
Total	\$18,528,940	100.0%

^{a/} - As described in the *Introduction and Background* section, AWC program providers receive a monthly administrative fee for each individual who receives at least one AWC program service during that month.²⁰

^{b/} - A small amount of state funds that DHS allocates to county mental health services offices which can be used at the counties' discretion.

Source: Produced by Department of the Auditor General staff from information provided by DHS.

¹⁸ To satisfy our audit requirements pursuant to the state Fiscal Code, 72 P.S. §§ 402 and 403 (2020-2021 Budget Implementation provision), we selected United Cerebral Palsy of Central Pennsylvania, Inc. from the DHS listing of active MA providers.

¹⁹ In accordance with the applicable DHS Office of Developmental Programs (ODP) Bulletins, UCP offers services and supports to individuals with intellectual disabilities using the AWC program model, which operates as a partnership between UCP and the individuals. It is designed to empower individuals and families to choose the supports desired and select who directly provides the services. UCP fulfills the administrative functions required to authorize the selected direct care provider and process their pay. See DHS ODP Bulletin 00-08-08, Agency With Choice Financial Management Services, effective July 1, 2008, and replacement ODP Bulletin 00-02-04, Participant-Directed Services: Agency With Choice Financial Management Services Model, effective December 16, 2020.

²⁰ Ibid.; Agency with Choice Financial Management Services, Excluding Benefit Allowance Effective July 1, 2019; [https://www.dhs.pa.gov/Services/Disabilities-Aging/Documents/Current%20Rates%20ODP%20Fee%20Schedule%20Rate%20Tables%20and%20Assumption%20Logs%20Effective%20Starting%20July%202017%202017/Fee%20Schedule%20Table%CB%90%20Agency%20with%20Choice%20Financial%20Management%20Services,%20Excluding%20Benefits%20%20\(c_290958\).pdf](https://www.dhs.pa.gov/Services/Disabilities-Aging/Documents/Current%20Rates%20ODP%20Fee%20Schedule%20Rate%20Tables%20and%20Assumption%20Logs%20Effective%20Starting%20July%202017%202017/Fee%20Schedule%20Table%CB%90%20Agency%20with%20Choice%20Financial%20Management%20Services,%20Excluding%20Benefits%20%20(c_290958).pdf) (accessed April 5, 2022).

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Of the \$18,528,940 in DHS-approved reimbursements to UCP, we limited our population to non-adjustment transactions for AWC services provided to individuals in their home or community, administered through UCP's Camp Hill and Selinsgrove offices located in Cumberland and Snyder Counties, respectively. This population consisted of 141,573 claims totaling approximately \$17,052,490.²¹ We also confirmed the reasonableness of UCP's administrative fees associated with the provided AWC program services, which DHS approved for reimbursement.

To satisfy our audit objective of ensuring services that UCP submitted for reimbursement were rendered, we judgmentally selected 60 claims for review, totaling \$24,135, from the population noted above.²² We developed audit procedures based on our review of applicable laws, DHS regulations and policies, and interviews with UCP management to identify the organization's policies and procedures in place during the audit period. We applied our procedures to the 60 selected claims and reviewed AWC program services documentation maintained to support UCP's claims for MA reimbursements from DHS. Our procedures included verifying that:

- MA claim information from the DHS data file agreed with UCP service documentation maintained to support each claim submitted for reimbursement.
- DHS pre-authorized the AWC program services provided as documented on the Individual Support Plans (ISP) for the MA-enrolled individuals, as required by DHS.²³
- UCP services documentation sufficiently supported the MA reimbursement claims, as required by DHS policies and MA regulations.²⁴

²¹ The population total is \$64,792 greater than the Service Reimbursements amount in the table due to the net effect of 14,223 adjustment transactions processed during the period.

²² Each MA claim includes a recipient identification number, ICN number, a procedure code, date of service, and service duration calculated as service units (one unit equals a full 15 minutes of service). The DHS data file indicated that UCP submitted claims for 22 different procedure codes (service types) eligible for reimbursement under the DHS Agency With Choice model. We judgmentally grouped the population of 141,573 claims into 5 different categories of similar services. These categories represented between less than 1% and more than 56% of the total number of claims. We prorated our selection of 60 claims to test using these percentages to ensure appropriate coverage of each category and ensured the selected claims involved different individuals. We also judgmentally selected our test items by date to ensure coverage of the claims approved throughout the audit period.

²³ ISPs are developed for individuals with intellectual and developmental disabilities to document their personal preferences, dreams and wishes, medical history, and other information meant to be used by everyone involved in the individuals' network of support so services can be structured to meet the individuals' needs based on their own choices. ISPs are updated annually or sooner if the individuals' circumstances/preferences change.; <https://www.dhs.pa.gov/docs/Publications/Documents/FORMS%20AND%20PUBS%20ODP/Attachment%201%20-%20ISP%20Manual.pdf> (accessed March 23, 2022).

²⁴ UCP relies on an electronic visit verification (EVV) system to document services provided through its Agency With Choice program. Those providing services for the individuals document the services using the EVV system's mobile application downloaded to a cell phone (see the *Introduction and Background* section of this report). This is the service note. UCP reviews the information provided through the EVV system and submits its claim to DHS for reimbursement.

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- UCP internal controls operated effectively to ensure it maintained accurate and complete AWC program services documentation, including:
 - Manual/Electronic Support Service Professionals' (SSP) signatures on service documentation
 - Managing Employer (ME) confirmations of vendor-provided services
 - ME signatures on transportation-related service documentation verifying trips taken into the community
 - UCP authorizations for SSPs to begin providing services
 - UCP approval of hardcopy service documents

- UCP submitted the correct claim amount according to the services documentation and DHS reimbursement rates for the services rendered, which agreed to the claim information from the DHS PROMISE™ system.

- UCP authorized the SSP to provide AWC program services for the individuals prior to the service dates.

Based on the results of our audit procedures, we found that UCP maintained accurate and sufficient services documentation to support the reimbursement amounts claimed for services provided through its AWC program. We also determined that UCP internal controls operated effectively as designed to ensure the accuracy and completeness of MA claims supporting documentation. We therefore conclude that services for which costs were reimbursed by DHS during the fiscal year ended June 30, 2021, were rendered.

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Appendix A

Objective, Scope, Methodology, and Data Reliability

The Department of the Auditor General (Department) conducted this performance audit of United Cerebral Palsy of Central Pennsylvania, Inc. (UCP) under the authority of Sections 402 and 403 of state the Fiscal Code (Code), and in accordance with 2020-2021 Budget Implementation provision of Article XVII-L, Subarticle B, Section 1715-L of the Code (Act 114 of 2020).²⁵ This audit was limited to the objective identified below and was not, nor was it required to be, conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. We planned and performed this audit to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that the evidence obtained provides a reasonable basis to support our results and conclusions.

Objective

Our audit objective was to determine whether services for which the costs were reimbursed by the Pennsylvania Department of Human Services (DHS) were rendered.

Scope

The audit objective covered the period July 1, 2020, through June 30, 2021, with updates through the report date.

UCP management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with applicable laws and regulations, administrative policies, and procedures related to services in which costs were reimbursed by DHS. In conducting our audit, we obtained an understanding of UCP's internal control activities, including any information system controls, considered to be significant specific to our audit objective.

Methodology

Medical Assistance (MA) claims were selected for testing during this audit based on auditor's professional judgment. Consequently, the results of our testing cannot be projected to, and are not representative of, the corresponding population.

To address the audit objective, we performed the following procedures:

²⁵ 72 P.S. §§ 402, 403, and 1715-L.

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- Obtained a data file from the Department’s Bureau of Information Technology Audits (BITA) summarizing DHS-approved MA claims listed by MA provider and federal account codes (70127, 70161, 70600) for the period July 1, 2020, through June 30, 2021. BITA created this data file utilizing monthly data files obtained from DHS and evaluated as part of the Commonwealth’s annual Single Audit conducted jointly by the Department and a certified public accounting firm. See further details in the *Data Reliability* section below. We used this file to judgmentally select MA providers to audit, including UCP, pursuant to Article XVII-L, Subarticle B, Section 1715-L of the Code to ensure coverage of MA programs and geographic location throughout the Commonwealth.²⁶
- Reviewed the following laws, regulations, policies, and procedures applicable to the provision of services for children and adults with physical and/or intellectual and developmental disabilities (IDD) through UCP’s Agency With Choice (AWC) services.
 - *Grants to States for Medical Assistance Programs*, Title XIX of the Social Security Act of 1935, as amended (42 U.S.C. § 1396 *et seq.*).²⁷
 - *Frequently Asked Questions: Section 12006 of the 21st Century Cures Act, Electronic Visit Verification (EVV) Systems for Personal Care Services (PCS) and Home Health Care Services (HHCS)*, U.S. Department of Health & Human Services – Centers for Medicare & Medicaid Services.²⁸
 - *Medical Assistance Manual*, Part III, Title 55 of the Pennsylvania Code (55 Pa. Code § 1101 *et seq.*).²⁹
 - *DHS Office of Developmental Programs (ODP) Bulletin 00-20-02, (Attachment 1), Individual Support Plan (ISP) Manual for Individuals Receiving Targeted Support Management, Base-Funded Services, Consolidated, Community Living or P/FDS (Person/Family Directed Support) Waiver Services or Who Reside in an ICF/ID (Intermediate Care Facility for Persons with Intellectual Disabilities)*.³⁰
 - *DHS ODP Bulletin 00-08-08, AWC Financial Management Services*.³¹

²⁶ Ibid.

²⁷ [https://uscode.house.gov/view.xhtml?req=\(title:42%20section:1396%20edition:prelim\)](https://uscode.house.gov/view.xhtml?req=(title:42%20section:1396%20edition:prelim)) (accessed May 20, 2022).

²⁸ <https://www.medicaid.gov/federal-policy-guidance/downloads/faq051618.pdf> (accessed March 28, 2022).

²⁹ <http://pacodeandbulletin.gov/Display/pacode?file=/secure/pacode/data/055/chapter1101/chap1101toc.html> (accessed March 7, 2022).

³⁰ <https://www.dhs.pa.gov/docs/Publications/Documents/FORMS%20AND%20PUBS%20ODP/Attachment%201%20-%20ISP%20Manual.pdf> (accessed March 23, 2022).

³¹ <https://www.dhs.pa.gov/docs/Publications/Documents/FORMS%20AND%20PUBS%20ODP/ODP%2000-08-08.pdf> (accessed May 20, 2022).

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- *DHS ODP Bulletin 00-20-04*, Participant-Directed Services: AWC Financial Management Services Model.³²
 - *DHS ODP Bulletin 07-20-04, 54-20-04, 59-20-04, 00-20-03*, Electronic Visit Verification (EVV) for Personal Care Services (PCS).³³
 - *DHS ODP Bulletin 05-20-03*, EVV for Personal Care Services Provided in the Fee-for-Service Delivery System.³⁴
 - *DHS Fee Schedule Table*, AWC Financial Management Services, Including Benefit Allowance, (July 1, 2019 – February 28, 2022).³⁵
- Interviewed UCP management to gain an understanding how the organization provides MA-enrolled individuals IDD services associated with our population of claims that DHS approved for reimbursement during the audit period.
 - Obtained UCP’s written procedures to document IDD services provided for MA-enrolled individuals and developed audit procedures that test internal controls designed to ensure the accuracy of the service documents to support MA reimbursement claims submitted to DHS and compliance with applicable laws and regulations.
 - Reviewed documentation from another previously issued MA provider-IDD services audit to gain an understanding of the IDD services waiver program administered by DHS ODP, including how MA claims are submitted for reimbursements using the PROMISe™ system, which verifies the individuals’ MA eligibility before DHS approves a claim for reimbursement.
 - Obtained a data file from DHS ODP containing all UCP claims for AWC services that DHS approved for reimbursement during the period July 1, 2020, through June 30, 2021. Prior to selecting claims to review, we removed Base funding claims, adjustment claims, and administrative fee claims that are discussed in a later bullet.³⁶ This resulted in an audit population of 141,573 claims totaling \$17,052,490.

³² <https://www.paproviders.org/wp-content/uploads/2020/12/Bulletin-00-20-04-Participant-Directed-Services-Agency-With-Choice.pdf> (accessed May 20, 2022).

³³ <https://www.dhs.pa.gov/docs/Publications/Documents/FORMS%20AND%20PUBS%20OMAP/MAB2020091001.pdf> (accessed May 6, 2022).

³⁴ <https://www.dhs.pa.gov/docs/Publications/Documents/FORMS%20AND%20PUBS%20OMAP/MAB2020082601.pdf> (accessed August 29, 2022).

³⁵ [https://www.dhs.pa.gov/Services/Disabilities-Aging/Documents/Current%20Rates%20ODP%20Fee%20Schedule%20Rate%20Tables%20and%20Assumption%20Logs%20Effective%20Starting%20July%201%20202017/Fee%20Schedule%20Table%20CB%2090%20Agency%20with%20Choice%20Financial%20Management%20Services,%20Including%20Benefits%20\(c_290959\).pdf](https://www.dhs.pa.gov/Services/Disabilities-Aging/Documents/Current%20Rates%20ODP%20Fee%20Schedule%20Rate%20Tables%20and%20Assumption%20Logs%20Effective%20Starting%20July%201%20202017/Fee%20Schedule%20Table%20CB%2090%20Agency%20with%20Choice%20Financial%20Management%20Services,%20Including%20Benefits%20(c_290959).pdf) (accessed April 5, 2022).

³⁶ Base funding is a small amount of state funds that DHS allocates to county mental health offices which can be used at the counties’ discretion.

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- Obtained a management representation letter from UCP management asserting that computer-processed information provided for the audit was accurate, complete, and free from falsifications.
- Judgmentally selected 60 claims from the audit population based on our assessment of audit risk. The 60 claims totaled \$24,135.³⁷ We ensured that the claims were associated with 60 different MA-enrolled individuals and prorated our selection according to the service procedure codes to obtain a more representative selection of claims for our review.
- Confirmed that 6,301 claims for administrative fees totaling \$1,456,854 which DHS approved for reimbursement during the period July 1, 2020, through June 30, 2021, were reasonable based upon the number of individuals that received UCP's AWC services. We also confirmed that UCP did not submit claims for more than one administrative fee for each individual during the service month.
- Developed and performed the following procedures for the 60 selected claims to determine whether internal controls were operating effectively to submit accurate MA claims for reimbursement, to evaluate whether the selected claims were in compliance with applicable laws and policies, and if documentation was maintained to support that services were rendered:
 - Verified DHS authorized the services on the ISPs associated with each claim as recorded on supporting documents.
 - Agreed UCP's service documents for each selected claim with the associated MA claims processing documents, such as the individual's name, date of service, and number of units (duration of provided service).
 - Recalculated the number of service units claimed using the service start and end times electronically recorded by the Support Service Professional (SSP) through UCP's EVV mobile application or landline telephone system.
 - Confirmed the accuracy of the claim reimbursement amounts by multiplying the number of service units by the appropriate DHS-established reimbursement rate for the specific service associated with the claim.³⁸

³⁷ Each claim on the DHS data file included a service code that identified the type of service provided.

³⁸ [https://www.dhs.pa.gov/Services/Disabilities-Aging/Documents/Current%20Rates%20ODP%20Fee%20Schedule%20Rate%20Tables%20and%20Assumption%20Logs%20Effective%20Starting%20July%201%202021/Fee%20Schedule%20Table%20CB%2090%20Agency%20with%20Choice%20Financial%20Management%20Services.%20Including%20Benefits%20\(c_290959\).pdf](https://www.dhs.pa.gov/Services/Disabilities-Aging/Documents/Current%20Rates%20ODP%20Fee%20Schedule%20Rate%20Tables%20and%20Assumption%20Logs%20Effective%20Starting%20July%201%202021/Fee%20Schedule%20Table%20CB%2090%20Agency%20with%20Choice%20Financial%20Management%20Services.%20Including%20Benefits%20(c_290959).pdf) (accessed April 5, 2022).

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- Agreed services listed in the documentation with the individual's ISP Outcome Action Plan to ensure the services addressed outcomes listed.
- Agreed the details associated with each MA claim selected for testing from the DHS ODP file with source documents maintained to substantiate each claim in accordance with DHS policy.
- Verified the SSP travel log to the details described in the service documentation for each selected claim that involved a service provided away from the individual's home or location where the SSP normally provided services. We also confirmed UCP staff approved SSP travel logs.
- Obtained corroborative confirmations directly from UCP staff who reviewed and electronically approved the services documentation for completeness and accuracy before submission of the claim. If the staff person who approved the service documents was no longer employed at UCP, we received corroborative confirmation from that person's supervisor stating the staff would have been correct to approve the services at that time.

Data Reliability

We performed an assessment of the sufficiency and appropriateness of computer-processed information that we used to support our conclusions. The assessment includes considerations regarding the completeness and accuracy of the data for the intended purposes.

- To assess the completeness and accuracy of the data file containing DHS-approved MA claims summarized by MA provider for the federal account code 70600 – CommID (Community with Intellectual and Developmental Disabilities Waiver Program), for the period July 1, 2020, through June 30, 2021, BITA reconciled the data file to DHS data provided to the Department and evaluated as part of the Commonwealth's Single Audit for the fiscal year ended June 30, 2021, conducted jointly by the Department and a certified public accounting firm.³⁹ Based on the procedures performed, we concluded the data to be sufficiently reliable for the purposes of selecting MA providers to audit, including UCP.
- To assess the completeness and accuracy of the data file received from DHS ODP containing individual UCP claims approved by DHS during the period July 1, 2020, through June 30, 2021, we completed the following:

³⁹ <https://www.budget.pa.gov/Publications%20and%20Reports/Documents/SingleAuditReports/june-30-2021-single-audit-report.pdf> (accessed June 15, 2022).

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- Reconciled the total MA claims amount to the data file BITA created utilizing monthly data of approved claims that DHS provided, and BITA evaluated as part of the Commonwealth's Single Audit (described in the bullet above).
- Verified the data file had no duplicate reimbursement payments from DHS for the same service, administrative fee, or any other anomalies requiring investigation to ensure propriety of the claims.
- Reviewed 60 selected MA claims from the DHS ODP data file and agreed the data to source documentation maintained by UCP, as described in the *Methodology* section above.

We concluded the DHS ODP data file was sufficiently reliable for the purposes of this engagement.

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Appendix B

Distribution List

This report was distributed to the following Commonwealth officials:

The Honorable Tom Wolf
Governor

Ms. Janeen Latin, President and CEO
United Cerebral Palsy of Central
Pennsylvania, Inc.

The Honorable Seth Grove
Republican Appropriations Chair
Pennsylvania House of Representatives

The Honorable Meg Snead
Acting Secretary
Department of Human Services

The Honorable Ben Lukens
Secretary of the Budget
Office of the Budget

Ms. Tina Long
Director, Bureau of Financial Operations
Department of Human Services

The Honorable Stacy Garrity
State Treasurer
Pennsylvania Treasury Department

Mr. Alexander Matolyak, CPA
Director, Division of Audit and Review
Department of Human Services

The Honorable Josh Shapiro
Attorney General
Office of the Attorney General

The Honorable Scott Martin
Majority Senate Appropriations Committee
Pennsylvania Senate

The Honorable Michael Newsome
Secretary of Administration
Office of Administration

The Honorable Vincent Hughes
Minority Senate Appropriations Committee
Pennsylvania Senate

Mr. William Canfield
Director
Bureau of Audits
Office of Comptroller Operations

The Honorable Matt Bradford
Democrat Appropriations Chair
Pennsylvania House of Representatives

Ms. Mary Spila
Collections/Cataloging
State Library of Pennsylvania

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