

**COUNTY OF SUMMIT
BOARD OF MENTAL RETARDATION
AND DEVELOPMENTAL DISABILITIES
(CSBMR/DD)
PRELIMINARY AUDIT FINAL REPORT**

05-MRDD-41

**APPROVED BY AUDIT COMMITTEE
MARCH 14, 2006**

**Summit County
Internal Audit Department
175 South Main Street
Akron, Ohio 44308**

*Bernard F. Zaucha, Director
Lisa L. Skapura, Assistant Director
Joe George, Senior Internal Auditor
Jennifer Cuenot, Staff Auditor
Anthony Boston, Auditor Intern*

**CSBMR/DD
PRELIMINARY AUDIT FINAL REPORT
TABLE OF CONTENTS**

I.	Background.....	3-9
II.	Objectives.....	10
III.	Scope.....	10
IV.	Detailed Comments.....	12-20

**CSBMR/DD
PRELIMINARY AUDIT FINAL REPORT
BACKGROUND**

Auditors: Lisa Skapura, Joseph George, Jennifer Cuenot, and Anthony Boston (Intern)

Background:

Weaver School and the Tallmadge Work Center opened their doors by 1971 to children and adults with disabilities. In more than 36 years, the board has grown to include the Weaver Learning Complex, offering preschool through high school education as well as an integrated daycare center. The Tallmadge Center is now one of seven facilities including locations in Downtown Akron (Canal Place), West Akron (Exchange), Bath, East Akron (Potomac), Coventry and the Springfield area (Southern). The county board is also instrumental in providing services throughout the community to people with disabilities ranging in age from birth to death. Currently, the board offers services to more than 2,900 people with disabilities in Summit County.

In addition to these facilities, the county board has established a new way of doing business that is placing service and support administrators (SSA) into the community, so they can begin to serve people in the neighborhoods where they live. Community SSA offices can now be found on West Market Street in Akron and all of the county board facility locations.

MISSION STATEMENT

The mission of the County of Summit Board of Mental Retardation and Developmental Disabilities is to be a primary community force that enables eligible individuals to work, live, learn, play and participate as equal citizens in their communities.

VISION STATEMENT

The CSBMR/DD is working towards a future where persons served and their families are highly satisfied with their services and supports from the agency. The organization is welcoming and fosters a sense of belonging and provides the highest quality of services and supports on the most cost-effective basis possible. Individuals served are able to determine their own needs and make their own choices based on individual budgets managed and directed by himself or herself or a qualified person of their choosing. Services and supports are readily available and accessed within a reasonable period of time. Because of the individuals served association with the agency, each individual has a demonstrably better quality of life. Individuals and their families consistently choose the agency to provide their services and supports.

All employees are valued and are proud to be a part of the organization. The organization embraces, supports, and accepts diversity as well as encourages employees to become actively involved in decision making by listening to input and providing positive feedback. Calculated risk taking is also encouraged in the effort to achieve “best practice” in the provision of services and supports and is vital to the learning process of employees and to the overall health and success of the organization. Employees are supported in their efforts to develop self-accountability as they strive to improve the quality of life and professional interactions with individuals served.

By embracing the vision all eligible individuals and families are receiving timely, quality services and supports with which they are completely satisfied.

PHILOSOPHY STATEMENT

The County of Summit Board of Mental Retardation and Developmental Disabilities is committed to the following principles and values in the development and provision of services:

All services must be driven by the individual's rights, choices and needs, and must foster respect, growth, responsibility, and empowerment of the individual.

All services must focus on the person's whole life, build upon relationships and respond to changing life circumstances.

Services must be continually evaluated and improved to ensure quality.

Opportunities will be provided to foster public awareness and communication to enhance the acceptance and understanding of individuals with mental retardation and/or other developmental disabilities.

All services shall connect persons served with their community.

CORE VALUES

- 1) Person Served First - person centered approach to services and supports. Self-Determination.
- 2) Customer Service - approach to the delivery of services and supports and in the administration of board policies, procedures, and practices
- 3) Embrace Diversity - respect for each other, the people we serve, and other stakeholders. Utilizing our collective abilities and creativity. Promoting acceptance and tolerance.
- 4) Personal Accountability - for the performance of duties and for the agency and its practices.
- 5) Consistent Quest for Quality Improvement - for ourselves and for our agency. Embrace Change.

Services & Supports

Early Intervention

This program provides an array of services to infants and toddlers ages birth through two years and their families. Once a child is determined to have or be at risk for a developmental delay, the board's Early Intervention Specialist visits the home and provides information, training, and support to the family. Other specialists such as Speech/Language Therapists, Physical Therapists, Occupational Therapists, and Vision Specialists may be called upon to provide evaluations, consultation, and additional support. Early intervention services are provided in a variety of community settings according to a family's needs and wishes, and can include homes, libraries, recreation centers, and daycare centers. CSBMR/DD Speech/Language Therapists provide intervention in small groups at several community sites, while Early Intervention Specialists facilitate playgroups, story time, and Mommy & Me activities at many of those same sites. These community-based activities provide the children an opportunity for peer socialization and the parents an opportunity to meet other parents. Providing the family and other care providers with strategies that can be used in the child's natural environment and throughout daily routines and activities is viewed as a best practice model of service delivery. CSBMR/DD has been the subject of statewide attention because of its innovative approach to a community-integrated early intervention program.

Early Childhood Services

The preschool program is for children ages three through five years. The emphasis is placed on educational and developmental skills by providing various therapies and psychological services. These services are provided in an integrated setting through the CALICO Center at the Weaver Learning Complex, and at the YWCA. CALICO Center, an integrated day care program, is also able to provide services to those children who are considered medically fragile and are in need of special care not offered in other community daycare centers.

Calico Center

The primary purpose of CALICO is to provide a community based, educational center, and daycare for toddlers and preschoolers who have special needs, or are typically developing. A special focus is placed on children that require nursing services and qualify as medically fragile. Nursing services are available on site. The Center is also designed to meet the needs of children whose technological and medical care may exclude them from other daycare opportunities. CALICO currently serves over one hundred children in nine classrooms. The Center provides an opportunity for parents to work or pursue an education knowing their child is receiving quality care at CALICO.

CALICO Center was founded by the County of Summit Board of Mental Retardation and Developmental Disabilities, the Hattie Larlham Foundation, and Children's Hospital Medical Center of Akron in April of 1995.

School-Age Programs

Many children with disabilities enter the public school system but still receive some assistance from the board. Many children ages six to twenty-two, that are medically fragile or have severe physical and developmental disabilities choose to attend Weaver Learning Center. The Weaver Learning Center uses a curriculum that stresses real life skills and age-appropriate activities. Emphasis is placed on skills needed for independent functioning. A focus is also given to vocational or job training when students reach age fourteen. Every student in the Weaver School-Age Program receives a personalized education designed to meet their needs and that seeks to allow them to maximize their potential.

Many students with developmental disabilities from high schools around Summit County participate in the CSBMR/DD school age program as participants in a work-readiness program known as "CADET." Through this community-based, school-to-work transition program, students at the Weaver Learning Center and several public schools receive training and work experiences preparing them for community employment. The Weaver Learning Center is also able to provide extended school year services for eligible students.

Adult Services

Many graduates from the Weaver Learning Center and the public school system receive assistance as adults from the board. More than 1,000 adults receive adult services programs from the board, however there is currently a significant waiting list for core day services. This list grows each year as young adults graduate from Summit County schools each June and come to the board to seek assistance in pursuing employment or continued education.

Habilitation and Core Day Programming

After the age of 22, people with developmental disabilities rely on the CSBMR/DD to provide assistance, life-long learning and activities that add to the quality of life for people of all abilities. People with MR/DD that are not able to work often receive day services known as habilitation. Habilitative services for adults provide additional education, self-care, behavior supports, communication, and socialization skills. The agency delivers this service through four facilities around Summit County as well as through contracted services with care management agencies such as United Disability Services (UDS), Goodwill, Community Support Services, or Blick Clinic.

Supported Employment

Job training and placement is provided to those individuals who choose to work, either in the community or at one of the seven board operated facilities. Work in the centers includes filling various contract jobs, shipping and receiving, janitorial, and some specialty areas like EarthCare landscape service, Clay Crafters pottery, and Custom Stitches hand-sewn products. Those who work in production at a work center or at workstations in the community may become employees of the largest partner in providing supported employment, Weaver Industries. Weaver Industries is a non-profit organization that provides employment services to people with disabilities. The county board also contracts with a variety of Summit County agencies to provide this service including more than 300 individuals placed at Goodwill Industries.

Community Employment

Community jobs may be as an independent employee receiving follow-a-long supports from the board or may be as a member of a workstation. Workstations are supervised by a staff from the board in cooperation with a community employer. Up to eight people with disabilities can be employed in a workstation setting. Many well-respected Summit County businesses partner with the county board to meet their human resource needs. Employers such as ACME Fresh Markets, Main Street Gourmet, Marhofer Chevrolet, and Sage Computer.

Retirement Services

Retirement programs are also offered for seniors with disabilities. These are provided through an integrated adult program in the community.

Career Academy for Development, Employment, and Training CADET

This CSBMR/DD school-to-work transition program is designed to provide real work experiences, paid and unpaid, at community job sites for students who want independent placement in the community in the future. CADET will provide job training, work skill development, and encourage collaboration and sharing of resources among various schools and agencies serving students with developmental, orthopedic, or multiple disabilities. Students must have completed all academic requirements needed for graduation at their public school, then transfer into the transitional program.

Residential Services

The CSBMR/DD contracts with more than twenty agencies and many certified independent providers for the provision of residential services. There are currently more than eight hundred eligible individuals receiving some type of residential supports. Residential services are provided based on the person's need. Some people need only a few hours of support a month. They may need help paying bills or going to appointments, for example. This level of support is called semi-independent.

Some people prefer to live with a family. This level of support is called foster care. They usually need more supervision and help with daily living than someone who lives semi-independently. There can be one or two individuals in a foster home.

Group homes provide up to twenty-four hours per day of supervision and support. There are typically four eligible individuals living in a group home. The staff usually works in shifts. Sometimes the overnight staff stays awake to insure that everyone is safe during the night. Sometimes staff sleeps during the night, but wakes up if one of the residents needs assistance with something.

Intermediate Care Facilities for Mentally Retarded (ICFs/MR) provide residential supports to individuals who need a lot help or have medical needs and need services from a nurse or therapist. ICFs/MR are also staffed twenty-four hours per day. Medicaid pays for the cost of living in and getting services from an ICF/MR. Medicaid Home and Community Based Waivers, state supported living monies or local Board/tax dollars pay for group home, semi-independent, and foster care. Individuals, who can afford to, can private pay for services.

Family Services

Family Support Services are intended to give families supports so that the eligible individual can continue to live in the family home. Services available under this program include adaptive equipment, home modifications, and respite. CSBMR/DD contracts with United Disability Services to help families' access respite and to get home modifications.

CYO provides recreational respite on a regular schedule. Families can also choose their own respite provider. Board staff reviews adaptive equipment requests. There is an annual limit of \$1750.00 worth of service and there is co-pay for the FSS program.

Home and Community Based Waivers

There are three types of Home and Community Based Waiver Services in Ohio designed to help fund service needs for persons with mental retardation or a developmental disability.

Individual Options Waiver or IO Waiver

Residential Facility Waiver or RFW

Level 1 Waiver

IO and RFW

Home and Community Based Waivers have become a crucial part of services offered at the County of Summit Board of Mental Retardation & Developmental Disabilities. Waivers were developed as an alternative for persons who would otherwise be in an ICFMR (Intermediate Care Facility for individuals with Mental Retardation). While the two waivers may fund similar services, the RFW requires eligible adults to live in one of the state's licensed beds. An IO Waiver allows people to live in the family home, an apartment or another setting with up to three other people with disabilities. A Level 1 Waiver, provider services for eligible individuals living in the family home with a cost cap of \$5000 per year.

Case Management/Service Coordination Services

A Service Coordinator is assigned to an individual and their family once they are determined eligible for Board services. The coordinator assists them in accessing needed services and supports, exercising basic rights, and ensuring their health, safety, and welfare.

Transportation Services

Transportation is provided by the Board to those students attending the Weaver Learning Center, CALICO Center, the six work centers and in a variety of job sites around Summit County. More than 1400 individuals are transported in 100 vehicles. The Community Travel Department assists those needing community transportation to learn how to use the METRO and SCAT public transportation system. Trainers also assist in developing route schedules and teaching pedestrian safety.

Quality Assurance Member Services

The Quality Assurance Department of the County of Summit Board of Mental Retardation and Developmental Disabilities is responsible for implementing the Quality Monitoring System (QMS), distributing the Care Management Network Provider Performance Summary, soliciting satisfaction information from persons served and families, and providing feedback for system improvement. The Quality Monitoring System is a service monitoring system that reviews and evaluates the quality of services and ensures that services comply with regulatory standards. A variety of approaches including on-site observations, interviews, file reviews, and fiscal compliance reviews are utilized to gain feedback for system improvement.

Each year, Quality Monitoring System key measure results are reported in the CMN Provider Performance Summary. This Provider Performance Summary information is shared with Providers, CSBMR/DD Administrators, and families in an effort to improve the quality of services and aid persons served/families with making service provider selections.

Since 1993, CSBMR/DD has been conducting Service Satisfaction Surveys with persons served and families. Survey responses, not only provide feedback to help us improve service delivery, but also are important in our Agency's planning process. Results are reported in the CSBMR/DD Operating Plan, and also help us to meet CARF and ODMR/DD standards for obtaining and using input from persons served and families.

Eligibility for Services

Services are offered to people with disabilities in Summit County from the time an infant is diagnosed with a developmental disability, or before age 22 if an incident should occur that results in a disability. To verify eligibility, an application must be submitted and verified through the board's Intake Department. The Intake Department assists potential clients with the eligibility determination process.

The Intake office is the starting point for all county board services. Applicants are determined for county board eligibility in one of four age groups:

0 through 2 years old;
3 through 5 years old;
6 through 15 years old; or
16 years and above.

As persons "age out" of one age category, they must be re-determined for eligibility in the next age category to receive continued county board services. In addition to county board eligibility, persons must meet the requirements of the various programs and services. Intake staff assists applicants in meeting those various requirements including completing a functional assessment for all graduating students and adults requesting enrollment into Adult Services.

Summit County Training Collaborative

Purpose

To provide training for inter-agency staff who provide service to individuals with mental retardation or developmental disabilities through full collaboration and shared expertise.

Philosophy

People receiving services are entitled to services by staff and volunteers who demonstrate basic competencies and who periodically update these skills. Additionally, the progress of people with disabilities and staff satisfaction is directly related to the quality of training that staff receive.

Summit County Training Collaborative (SCTC) is an ongoing training program to certify workers interested in working in the MR/DD field. Each year more than 550 staff are professionally trained by the SCTC. The curriculum has been approved to meet new staff training requirements for all MR/DD staff. This program can be beneficial to other individuals or groups including: students working toward special education degrees in MR/DD, social workers and other human service fields, group home staff, county board of MR/DD workers looking for a job upgrade, businesses wanting to expand their knowledge of individuals with disabilities as well as many others.

Care Management Network

The County of Summit Board of Mental Retardation and Developmental Disabilities established the Care Management Network (CMN) in 1998 with the objective to provide the right service to the right person for the right amount of time at a competitive price. Currently there are more than 40 service providers that are members of the network. These providers offer services such as vocational training and day programs, retirement services, residential supports, and therapy services designed to meet the specific needs of the individual. Through the Care Management Network, individuals work with a Service Coordinator to insure their needs are being met by the provider of their choice, and that services are monitored for quality.

The administration of the Care Management Network includes the process by which individuals become eligible for services and access services, the delivery of services. Services need to be provided to individuals in an efficient manner, by qualified providers, and at a fair cost.

With this in mind as well as to address Care Management Network coordination issues identified in the TAC consultant report and in response to requirements of House Bill 94/405, the board created the position of Director of Medicaid Services and Contract Administration. Under the supervision of the director, are the departments of:

Service and Support Administration, including the Intake Department
Residential and Respite Department, including Waiver Administrator
Service Utilization Department
Quality Assurance and Review and

The position of Provider Services Coordinator

This reorganization brought the functions of intake and eligibility determination, service coordination to access services needed by individuals, the authorization for those services, the monitoring, and review of the quality and person satisfaction with the services in one division of the agency. Supporting these efforts are the agency's liaisons to families and eligible individuals and to the Care Management Network providers (Provider Services).

**CSBMR/DD
PRELIMINARY AUDIT FINAL REPORT**

AUDIT OBJECTIVES AND METHODOLOGY

The primary focus of this review was to provide County of Summit Board of Mental Retardation and Developmental Disabilities (CSBMR/DD) with reasonable assurance, based on the testing performed, on the adequacy of the system of management control in effect for the audit areas tested. Management controls include the processes for planning, organizing, directing, and controlling program operations, including systems for measuring, reporting, and monitoring performance. Management is responsible for establishing and maintaining effective controls that, in general, include the plan of organization, methods, and procedures to ensure that goals are met. Specific audit objectives include evaluating the policies, procedures, and internal controls related to CSBMR/DD.

Our review was conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States and accordingly included such tests of records and other auditing procedures as we considered necessary under the circumstances. Our procedures include interviewing staff, reviewing procedures and other information and testing internal controls as needed to assess compliance with policies and procedures.

Based on the results of our review, we prepared specific issues and recommendations for improvement that were discussed with management. These recommendations, as well as management's written response, can be found in the following sections of this report.

Specific Objectives:

1. To obtain and review the current policies and procedures.
2. To review the internal control structure through employee interviews and observation.
3. To perform a general overview of the physical environment and security of the facilities, data, records and departmental personnel.

Scope:

An overview and evaluation of the existing policies, processes, procedures, contracts and internal control structure utilized by the department.

The following were the major audit steps performed:

OBJECTIVE 1 – POLICY AND PROCEDURES REVIEW

1. Obtain and review the current policies and procedures.
2. Meet with the appropriate personnel to obtain an understanding of the current department processes and procedures. Compare those existing processes to the policies and procedures manual for consistency, noting all exceptions.
3. Test procedures for mandatory compliance where applicable.
4. Identify audit issues and make recommendations where appropriate.

OBJECTIVE 2 – REVIEW OF INTERNAL CONTROLS

5. Meet with the appropriate personnel to obtain an understanding of the control environment.
6. Document the existing control procedures in narratives and/or flowcharts.
7. Compare existing processes to the policies and procedures manual for consistency.
8. Test procedures for compliance where applicable, noting all exceptions.
9. Investigate discrepancies and summarize results.
10. Make recommendations where appropriate.

OBJECTIVE 3 – REVIEW OF SECURITY

11. Perform a general overview of the physical environment and security of the department/ agency being audited.
12. Interview various personnel to determine that confidential information is secure and processed only by appropriate parties.
13. Obtain and review the document retention policy and determine if policies and procedures are currently in place and being followed.
14. Test security issues where appropriate.
15. Analyze current policies and make recommendations.

**CSBMR/DD
PRELIMINARY AUDIT FINAL REPORT
DETAILED COMMENTS**

I. Policies & Procedures Review:

The Internal Audit Department (IAD) obtained and reviewed the Emergency Procedures for the Weaver Learning Center, CSBMR/DD Employee Handbook for Non Bargaining Unit Employees, CSBMR/DD Policies, and the CSBMR/DD Procedures/Regulations to ensure that they were up to date and reasonable.

1) Issue

IAD observed the CSBMR/DD intranet on the computer of the Human Resource Director and the Assistant Superintendents' Executive Administrative Assistant and noted that the procedures and regulations were not present. Policy #1300, "Subject: Formulation, Application and Dissemination of New or Amended Policy" states that "all Agency policies, regulations and procedures will be accessible by Agency computers on the intranet".

Recommendation

IAD recommends that CSBMR/DD place the regulations/procedures on the intranet. This will ensure that they are complying with policy and that the majority of employees have access to the procedures and regulations.

Management Action Plan

All Agency policies are now available on the agency intranet and Agency internet. The second phase is for Agency regulations and procedures to be posted linked to the corresponding policy; it is anticipated this process will be fully complete on or before December 1, 2006, by the Executive Administrative Assistant to the Assistant Superintendent. All employees have been notified that policies are now electronically available.

2) Issue

The following issues were noted with regard to the procedures/regulations provided by the CSBMR/DD:

- a) The table of contents indicates that several procedures exist but they were not located in the binder of procedures.
- b) Several regulations and procedures were located in the binders but they were not located on the table of contents.

Recommendation

IAD recommends that the CSBMR/DD thoroughly review their regulations and procedures manual to ensure that it is user friendly, contains the most up to date procedures, and that the table of contents agrees to the actual contents of the manual. This will ensure that all procedures/regulations are up to date and easily referenced.

Management Action Plan

A full review of all policies and the table of contents have been completed by the Executive Administrative Assistant to the Assistant Superintendent. The target date for review and coordination of all regulations and procedures will be completed by December 1, 2006.

3) Issue

Upon review of the CSBMR/DD policies, procedures, and regulations, it was noted that there are no formalized IT disaster recovery procedures.

Recommendation

IAD recommends that the CSBMR/DD complete and communicate IT disaster recovery procedures. This will ensure that in the event of disaster employees of the CSBMR/DD are aware of the procedures necessary to protect and recover critical technological information. IAD obtained a draft MIS Contingency Plan from the Chief Information Officer. Per the Chief Information Officer, the contingency plan will be completed by the end of October and will be communicated to management staff through email and any questions will be addressed at one of the Steering Team meetings.

Management Action Plan

A hard copy of the finalized "Disaster Recovery Plan for Summit County MRDD MIS Department" will be provided. This plan was completely revamped. The MIS department is aware of and is involved in the upkeep of the plan. Our Strategic Planning Team (Formally Steering Team) was informed that the plan was completed in a round robin portion a meetings in 2005.

II. Internal Control Testing:

Internal control testing and/or observations were performed in the following areas:

- Interviews
- Personnel Files
- Special Project Follow Up
- Board Minutes
- Care Management Network Expenditures (CMN)
- General Expenditures

INTERVIEWS

To gain an understanding of the CSBMR/DD and to identify potential issues, IAD interviewed the following positions throughout the agency:

- a) Superintendent
- b) Assistant Superintendent

- c) Director of Human Resources
- d) Director of Children Services
- e) Director of Public & Community Relations
- f) Director of Operations
- g) Director of Service & Support Administrator
- h) Director of Service Utilization/Summit Housing Development Corp.
- i) Financial Officer
- j) Chief Information Officer
- k) In-House Legal Counsel
- l) Adult Services Administrator
- m) Adult Services Administrator Community Employment
- n) Director of Medicaid & Contract Services
- o) Director of MUI Investigations
- p) Administrator of Transportation
- q) Board President
- r) Board Vice President

No issues were noted.

PERSONNEL FILES

IAD judgmentally selected 25 employees from the Banner CSBMR/DD Payroll report for personnel file testing. The following employee contracts were obtained and reviewed:

- I. The Contract Between CSBMR/DD and Weaver Workshop and Support Association, effective 1/1/04 through 12/31/07
- II. The Collective Bargaining Agreement Between CSBMR/DD and Weaver Education Association – I, effective 1/1/04 through 12/31/07
- III. The Collective Bargaining Agreement Between CSBMR/DD and Weaver Education Association – II, effective 1/1/04 through 12/31/07
- IV. The Collective Bargaining Agreement Between CSBMR/DD and AFSCME, effective 1/1/04 through 12/31/06

Additionally, the following procedures/manuals were reviewed: The Employee Handbook for Classroom Helpers and Office Aids, revised Oct. 2003; The Employee Handbook for Non-Bargaining Unit Employees, revised Oct. 2003; The CSBMR/DD General Policies and Procedures Section 2000-2800 and the Regulations/Procedures 2000-2830. Section 2310 of the regulations contains a listing of documentation that is required to be maintained in the personnel files. The following issues were noted:

4) Issue

Upon review of the personnel files selected for detailed testing of the HR file requirements, the following issues were noted:

- a) Two out of the 25 personnel files selected did not contain a PERS or STRS membership application in the personnel file. IAD followed up with the Payroll Supervisor to confirm that, in fact, the employees were receiving the appropriate payroll deductions.
- b) Four out of the ten personnel files selected from the Weaver Workshop Support Association did not contain a current performance evaluation form. There were 25

personnel files selected, however, 15 employees were from the other three bargaining units, and the evaluations were completed.

- c) Nine out of the 25 personnel files selected did not contain a receipt of the acknowledgment of an Electronic Communications policy and regulations.
- d) Three out of the 25 personnel files selected did not contain a receipt of Sexual Harassment or other harassment policies and regulations.

Recommendation

IAD recommends that the CSBMR/DD bring all HR personnel files up to the current CSBMR/DD file expectations where applicable. This will ensure that appropriate file documentation is present in the personnel files.

Management Action Plan

Each of the deficiencies noted in personnel records has been corrected. In addition effective September 1, 2005 the HR software program ABRA was enhanced to send electronic reminders to supervisors 30 days prior to the due date of each employee's performance evaluation; monthly reminders of past due evaluations will be sent beginning March 1, 2006. To address assurances that all new hire paperwork is in order concerning policies, employment offers, etc. a one-page sign-off sheet will be instituted by March 1, 2006 by the HR Coordinator. Random personnel file audits will be conducted throughout the year to ensure personnel files are in order; 10% of the personnel files will be subjected to a random audit by HR staff in calendar year 2006.

5) Issue

Upon review of the Drug Free Workplace Procedure, "All employees shall receive at least two hours of annual training covering the Employer's written policy and dangers of, and signs and symptoms associated with, substance abuse. Each employee shall receive and sign an acknowledgment of the receipt of the Employer's written policy and the required training annually." Per the Director of Human Resources (HR), CSBMR/DD employees received Drug-Free Workplace training in 2003, but not in the year 2004.

Recommendation

IAD recommends that CSBMR/DD engage in yearly Drug Free workplace training annually to ensure compliance with CSBMR/DD policies and procedures. Per an e-mail from the Staff Development Director, which IAD received from the Director of HR, a Drug Free Work Book & Test will be given to managers for distribution on Friday, October 28, 2005, with a deadline for the return of the test on December 2, 2005. At the same time, each employee will receive a copy of Policy 2600, the Drug Free Workplace Policy. IAD further recommends that CSBMR/DD contact the Executive Department of Insurance & Risk Management to ensure that the self-study meets any potential conditions that could be required by the Bureau of Workers Compensation.

Management Action Plan

The agency regulation and procedure #2600 will undergo revision to reflect annual training will occur via a self study booklet and test rather than face to face training by a certified instructor. The self-study booklet and test will be reviewed by a certified instructor to ensure

all salient information is included. It is anticipated that completion of this process will occur by February 2006, and that the self-study program will be implemented in March 2006. The person responsible is the Director of Staff Development.

All new employees will be required to participate in Drug Free training via face to face with a certified instructor or via videotape training conducted by a certified instructor. This training will occur for new employees within the first 12 months of employment and they will be given copies of the policy, regulation, and procedure during their initial orientation within the first 90 days of employment. A copy of the self-test study booklet and test will be shared with the Executive Department of Insurance & Risk Management.

6) Issue

Upon review of the listing of required documents to be maintained in the personnel files, IAD noted that there were individual sign off receipt forms for the following:

- a) Acknowledgement of Outside Employment/Conflict of Interest Policy
- b) Receipt of Dress Code policy, procedure, and regulation
- c) Receipt of Drug Free workplace policy and regulation
- d) Receipt of Electronic Communication policy and regulation
- e) Receipt of HIPAA notice and Receipt of the Sexual Harassment and Other Harassment policy and regulation.

IAD noted that all of these policies are located in the CSBMR/DD Policies and Procedures manual. However, there is no employee sign off on the acknowledgment and receipt of the CSBMR/DD Policies and Procedures manual.

Recommendation

IAD recommends that CSBMR/DD require all employees to sign off on the Policies and Procedures manual, rather than all of the individual documents. This will ensure that all employees understand their obligation to follow all policies and procedures set forth in the manual and not just the policies noted above.

Management Action Plan

A one-page sign-off form will be developed for all new employees receiving selected policy, regulations, and procedure documents. In addition, all new employees will be informed on this sheet that access to all agency policy, regulations, and procedures is available via the intra/internet program as well as hard copy manuals located at each CSBMRDD facility location. This notification and process will be in place by March 1, 2006 through the HR department.

SPECIAL PROJECTS FOLLOW UP

IAD followed up on the management action plans from the CSBMR/DD Special Engagement Review conducted in June 2004, to verify that the management action plans have been implemented. The MRDD Special Engagement Review Status was obtained and reviewed from the Financial Officer. IAD met with the Payroll Supervisor and the HR Coordinator to gain an understanding of the current payroll processes and to obtain any documentation supporting the management action plans for the

Payroll and HR Department. IAD met with the Financial Officer and the Billing Coordinator to gain an understanding of the current Care Management Networks processes and to obtain any documentation supporting the management action plans for the Care Management Network. IAD also obtained and reviewed a listing of terminated employees from 1/1/04-9/13/05 from the HR Coordinator. Ten employees were judgmentally selected that were terminated from 8/1/04-9/13/05 to verify if the termination dates in Banner were within the specified timeframe per the Payroll Supervisor. IAD tested terminations because there were multiple discrepancies noted during the Special Engagement and additional procedures were performed.

Commendation

Upon discussion with the Payroll Supervisor, HR Director, HR Coordinator, Financial Officer, and the Billing Coordinator, as well as observations and review of supporting documentation it was noted that CSBMR/DD has made significant improvements where weaknesses were identified during the Special Engagement.

7) Issue

Upon review of the management action plan for the Payroll Department, draft Payroll Policies and Procedures were created on 8/16/04, however, they were still in draft form as of 9/12/05 and not included in the CSBMR/DD Policy and Procedure Manual. In addition, the Payroll Policies and Procedures did not include procedures for unclaimed checks, per the management action plan.

Recommendation

IAD recommends that the draft Payroll Policies and Procedures created on 8/16/04 be finalized, approved, and included in the CSBMR/DD Policy and Procedure Manual. Any changes or updates in the policies and procedures (i.e. the implementation of KRONOS in February of 2006) should be included in revisions as needed. Additionally, IAD recommends that the Payroll Policies and Procedures include procedures for unclaimed checks, as they were not included in the draft copies.

Management Action Plan

Payroll Procedures have been updated. Updates for KRONOS will be completed once the new software is installed and functional.

BOARD MINUTES REVIEW

The 2004-2005 Board Minutes of the CSBMR/DD were reviewed to gain an understanding of the Board's operations and the relevant issues affecting the Board. Copies of the last six months of 2004, and first six months of 2005 Board Minutes, were obtained and reviewed from the Executive Administrative Assistant to the Superintendent. Robert's Rules of Order: Article X-Officers and Minutes were obtained and reviewed to gain an understanding of the requirements for documenting the minutes of the board meetings and to test for these requirements.

No issues noted.

CARE MANAGEMENT NETWORK (CMN) EXPENDITURES

IAD selected all of the network expenditures for Blick Clinic, Inc. for testing. The Care Management Network Manual and a listing of the Summit County Care Management Network Providers was obtained and reviewed from the Assistant Director of Medicaid and Contract Services to gain an understanding of the Care Management Network. IAD also obtained and reviewed the Network Contract Process, the Non- Network Contract Process, and the Care Management Network Provider Agreement with Blick Clinic, Inc., effective 3/31/03, from the Executive Administrative Assistant. Regulation and Procedure 3200 "Purchase Requisitions/ Purchase Orders" and Regulation and Procedure 3300 "Accounts Payable" was reviewed, to gain an understanding of purchase requisitions, purchase orders, and the accounts payable process. IAD then met with the Assistant Director of Medicaid and Contract Services, and the Billing Coordinator, to gain an understanding of the expenditure process for Network Contracts. It was noted that there were procedures for general expenditures, but not specifically for network expenditures, therefore, IAD created a narrative through discussion. The Director of Medicaid and Contract Services, Assistant Director of Medicaid and Contract Services, and the Financial Officer, reviewed and approved the narrative.

8) Issue

Upon review of the In- Network expenditures selected for detailed testing, the following issues were noted:

- a) One of the 19 invoices selected for testing did not contain the signature of the Billing Collector, indicating that the invoice was reviewed, and that all amounts agreed and were correct.
- b) One out of the 19 invoices selected for testing was not signed off by the Director of Medicaid and Contract Services, to acknowledge the review and approval for payment.

Recommendation

IAD recommends that CSBMRDD ensure that all signatures are present on the invoice. This will ensure that there is appropriate review and approval of the invoice.

Management Action Plan

Network Expenditures - The Accounts Payable Clerk will be reviewing each of the invoices submitted for payment for appropriate sign-off by the Billing Coordinator and by the Dir. of Medicaid Services. Any invoices that are missing initials or signature will be returned for review and sign-off.

This process is included in Procedure 3300.

9) Issue

IAD noted that the CSBMR/DD Regulation and Procedure 3200 "Purchase Requisitions/ Purchase Orders" and Regulation and Procedure 3300 "Accounts Payable" do not specifically define the process of In-Network expenditures. The Regulations and Procedures cover a majority of the expenditure process, but not the specific approvals for network expenditures.

Recommendation

IAD recommends that CSBMR/DD update their policies and procedures to incorporate the process of In-Network expenditures. This will ensure that the appropriate documentation is in place so that procedures are performed consistently and accurately.

Management Action Plan

Procedures 3200 and 3300 relative to Network Expenditures - Procedures 3200 and 3300 were updated to include an addendum relative to the network expenditure Purchase Order and Accounts Payables processes.

GENERAL EXPENDITURES

IAD judgmentally selected 25 purchase transactions from a WebFocus Expenditure Report for testing. Policy Section 3200: "Purchasing", effective 5/12/04; Regulations Section 3200: "Purchasing", effective 1/14/05; and Procedure Section 3200: "Purchase Requisitions/Purchase Order" was obtained and reviewed from the Financial Officer. IAD also obtained and reviewed the CSBMR/DD Policy Section 3300: "Accounts Payable" effective 5/12/04; and Regulations and Procedures Section 3300: "Accounts Payable Draft Regulations and Procedures for Accounts Payable" dated 1/26/05 and 2/9/05, respectively. Per the Financial Officer, the draft regulations and procedures reflect the current process followed for expenditures. IAD met with the Financial Officer and the Fiscal Services Manager, utilizing an internal control questionnaire to gain a further understanding of the expenditure process. The Financial Officer reviewed and approved the questionnaire.

10) Issue

Upon review of the Accounts Payable (A/P) regulations and procedures located in the CSBMR/DD Policy and Procedure Manual, IAD noted that they were effective 5/21/96. Per discussions with the Financial Officer and Fiscal Services Manager, these procedures do not reflect the most current process followed for expenditures. Therefore, IAD obtained and reviewed draft A/P regulations and procedures created on 1/26/05 and 2/9/05, respectively, from the Fiscal Services Manager, however, IAD noted that they were not included in the CSBMR/DD Policy and Procedure Manual.

Recommendation

IAD recommends that the CSBMR/DD include the draft A/P regulations and procedures in the CSBMR/DD Policy and Procedure Manual. This will ensure that the most current process for accounts payable is included in the policy and procedure manual.

Management Action Plan

Accounts Payable Regulation and Procedure 3300 updates have been reviewed, finalized, and added to the Boards' Policy and Procedures.

11) Issue

Upon review of the 25 selected general expenditures for testing, IAD noted the following:

- a) The employee who signed the “Requested by” line on a purchase requisition also signed the “Department Administrator” line for one of 25 expenditures. This employee is an Executive Administrative Assistant. In addition, the same employee also signed and approved the invoice for payment.

Recommendation

IAD recommends that the CSBMR/DD follow the Purchase Requisitions/Purchase Order Procedures to ensure that the required approval processes are being followed.

Management Action Plan

The Purchase Requisition for has been updated to remove the line of “requested by”. The intent of this line was to allow the shipping and receiving clerk to easily identify who would receive the item ordered. This line was appropriately placed with the agency’s address for shipment to.

III. Security:

Security issues noted during fieldwork are addressed under separate cover in the accompanying report in compliance with Ohio Revised Code §149.433²⁴⁸.