



State of Connecticut
Department of Developmental Services



Ned Lamont
Governor

Jordan A. Scheff
Commissioner

Peter Mason
Deputy Commissioner

Agreed Upon Procedures

- 1) Identify the number of service authorizations issued to the provider over the fiscal year.
Service authorizations are defined as the official approval of DDS for the corporation to provide supports and services to Participants. A service authorization identifies the Participant, the effective date, the type of supports and the amount of supports the DDS has authorized the corporation to provide. There are two types of authorizations, Contract Service Authorizations and Vendor Service Authorizations. The Contract Service Authorization is reimbursed through a Purchase of Service Authorization. A Vendor Service Authorization is reimbursed through a fiscal intermediary.
- 2) Randomly select the monthly billing documents to be inspected in accordance with the following schedule:

Total Service authorizations	# of individual participant's monthly billing documents
0-5	2
5 - 10	4
10-20	6
>20	<p>5% of the total of all individual participants' monthly billing cycles (ie. 30 CSA's during the year. Each person was billed for 12 months during the year. There were 360 individual billing cycles (12*30). 18 individual monthly billing documents must be tested (360 *5%).</p> <p><u>Sample Size Cap: 25 individual billing documents</u></p> <p>If any of the findings listed in the grid below are discovered, the sample size shall be increased by 20%. i.e. (Provider is issued 100 VSA's within the year. An additional 20 individual billing documents shall be reviewed.)</p>

Findings Requiring Additional Billing Samples	
Material, pervasive, or significant findings defined as:	<ul style="list-style-type: none"> • More than 1 error greater than \$50 <ul style="list-style-type: none"> ➤ Rate, attendance, service, staff time sheets, vehicle logs, reconciliation) • More than 5% documentation errors

3) Obtain the following documents for the specified number of individual monthly billing cycles selected in Step 2 to be inspected:

Document	Vendor Service Authorization	Contract Service Authorization
Monthly Bill	Invoice submitted to FI	Monthly Attendance submitted to DDS through the WebResDay online attendance program
Service Authorization	VSA	CSA
Attendance Documentation (can include one of the following items)	<ul style="list-style-type: none"> • Daily Individual or group activity logs • Daily communication logs • Daily Production data • Daily Progress Notes • Employment data, hours of paid work • Clinical Data 	<ul style="list-style-type: none"> • Daily Individual or group activity logs • Daily communication logs • Daily Production data • Daily Progress Notes • Employment data, hours of paid work • Clinical Data
Service Documentation	<ul style="list-style-type: none"> • Individual Plan with the Action Plan (IP.5) clearly listing the supports necessary to assist the individual in achieving his/her goal/Desired Outcome, addressing issues and/or needs. • Documentation on the progress on Desired Outcomes and the Action Plan/goals and objectives 	<ul style="list-style-type: none"> • Individual Plan with the Action Plan (IP.5) clearly listing the supports necessary to assist the individual in achieving his/her goal/Desired Outcome, addressing issues and/or needs. • Documentation on the progress on Desired Outcomes and the Action Plan/goals and objectives
Staff timesheets	For each unit of service billed to FI.	For each day of service recorded on the monthly attendance.
Vehicle logs	If transportation was provided as a service.	If transportation was provided as a service.

4) Perform the following steps:

- Compare the rate and procedure codes on the vendor service invoice to the rate and procedure codes listed on the VSA. Recalculate amount billed.
- Compare the following items on the selected vendor service invoices to the proper supporting documentation for each unit of service billed
 - i. Date of service
 - ii. Start time and end time for each billing unit
 - iii. Signature of person providing service
 - iv. Reason for service
 - v. Outcome
 - vi. Follow up activities.
- Compare the services delivered in the supporting documentation to the stated desired outcomes and the Action Plan/goals and objections in the individual's VSA Plan of Care.
- For hourly employees, compare the time billed to the employee's timesheet, and to the payroll ledger and cancelled paycheck or direct deposit amount.

- For salaried employees, compare hours billed to the service records provided and compare to payroll register for corresponding pay period
- 5) Inquire of management as to any related parties. Obtain approval letter received from DDS in accordance with DDS Ethics Protocols for any identified related parties.
 - 6) Obtain the applicable DDS Financial Report and determine the date submitted and that it was timely filed..
 - 7) Obtain the Agency's documentation to determine unallowable costs per the OPM Cost Accounting Standards. Confirm that all unallowable costs were itemized on the Financial Report. Compare the salary for the Principal of the Entity reported on the Financial Report to the maximum allowable salary as determined by PA No. 07 238, Section 7.
 - 8) Randomly select 10 invoices and compare the date to the fiscal period and compare to the amount reported in the accounts payable ledger and the cancelled check or electronic funds transfer. Inspect the invoice and cancelled check for proper approval in accordance with the Agency's internal control policy..

The above procedures are to be performed by a Certified Public Accountant for the fiscal year with a report of the findings to be submitted via email to:

David David
Director of Service Development and Support
Operations Center
David.David@ct.gov

Due date for the report is 6 months after the agency's fiscal year end.