

Early Intervention Social Work Services, P.C.
July 1, 2007– June 30, 2008

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Comptroller's Summary

Background

Early Intervention Social Work Services, P.C. is a professional corporation that provides service coordination and clinical social work services.

Audit Scope, Objective and Methodology

The audited period was July 1, 2007 – June 30, 2008. For the 12 month audit period the Dutchess County Department of Health paid Early Intervention Social Work Services a total of \$41,344.00 to provide Service Coordination for \$12,224.00 and Other Health Related Services for \$20,820.00 to children aged 0-3 years; children aged 3-5 years received Other Health Related Services for \$8,300.00.

The audit included a review of accounting records and accounting processes and a sample of claim documentation.

Summary of Findings

A total of \$516.00 is due back to the Dutchess County Department of Health for 4 services which were not documented. All other claiming records were in good order.

Detailed Findings

Control Activities

Accounting

The corporation contracted with an accountant to prepare annual tax reports. The owner/president was the sole employee; an outside payroll vendor processed payroll and payroll taxes. Source documents available for the audit included check stubs, deposit slips, bank statements, tax reports and invoices.

Finding:

Bank accounts were not reconciled.

Recommendation:

Bank accounts should be reconciled monthly to safeguard the assets of the corporation.

Claims

A total of eleven client records were reviewed to verify services claimed. Records were examined for documented dates, time spent and description of the service provided.

Findings:

- Services claimed on 4 children were not supported with written documentation stating service provided.
- Service Coordination provided at a client's home did not require the provider obtain a signature from the client's caregiver to substantiate the receipt of service.

- The actual time of day Service Coordination was delivered was not recorded.

Recommendations:

- A total amount of \$516.00 should be returned to DC Department of Health for insufficient claim documentation.
- When Service Coordination is provided through a face to face meeting, the provider should request a signature from the client's caregiver to acknowledge the delivery of service.
- The times of day Service Coordination is delivered should be recorded.