

Early Start Services LCSW, P.C.
July 1, 2008– June 30, 2009

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Comptroller's Summary

Background

Early Start LCSW-R, P.C. is a professional corporation that provides families with case management services and counseling.

Audit Scope, Objective and Methodology

The audited period was July 1, 2008 – June 30, 2009. For the 12 month audit period the Dutchess County Department of Health paid Early Start Services a total of \$185,891.00 to provide Service Coordination (\$83,104.00) and Other Health Related Services (\$102,787.00) to children aged 0-3 years.

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

Summary of Findings

The claiming records for the funding provided by the Dutchess County contracts were in good order.

Detailed Findings

Control Activities

Accounting

The corporation contracted with an accountant to prepare annual tax reports. Source documents available for the audit included check stubs, deposit slips, bank statements, tax reports and invoices.

Claims

A total of twelve client records were reviewed to verify service coordination claims. Records examined documented dates, time spent and description of the service provided.

Findings:

- Service Coordination provided at a client's home did not require the provider to 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:

- 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.