

**Valley Consultant Services, LLC**  
**July 1, 2008– June 30, 2009**

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# **Comptroller's Summary**

## ***Background***

Valley Consultant Services, LLC is a limited liability corporation that provides case management services, early intervention and preschool evaluations and other health related services.

## ***Audit Scope, Objective and Methodology***

The audited period was July 1, 2008 – June 30, 2009. Payments for the 12 month audit period from the Dutchess County Department of Health amounted to a total of \$1,480,522.50. Children 0-3 were provided Service Coordination for \$261,632.00, Evaluations for \$150,888.00 and Other Health Related Services for \$827,965.00. Children aged 3-5 years were provided Evaluations for \$33,622.00 and Other Health Related Services for \$206,415.50.

The audit included a review of accounting records and accounting processes.

## ***Summary of Findings***

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

## ***Detailed Findings***

### ***Control Activities***

The accounting and claiming policies and procedures and records were reviewed.

### ***Accounting***

An independent Certified Public Account performs an annual audit of the agency and issues Financial Statements. Internal accounting is processed by a staff of four. We verified county payments were deposited in the agency's bank account and bank reconciliations were performed. Payroll is processed by an outside payroll company who is also responsible for processing all payroll reporting forms and the payment of taxes. The agency has an employment contract with its employees and fringe benefits are listed and offered to eligible employees. 1099's were issued to contractors.

### ***Claims***

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

#### **Findings:**

- Service Coordination services 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:

- 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.