

**Dr. Frank M. Volz, Jr. & Associates**  
**July 1, 2007– June 30, 2008**

## Table of Contents

<b>Comptroller's Summary</b> .....	3
<i>Background</i> .....	3
<i>Audit Scope, Objective and Methodology</i> .....	3
<i>Summary of Findings</i> .....	3
<i>Detailed Findings</i> .....	3
<i>Control Activities</i> .....	3
<i>Accounting</i> .....	3
<i>Claims</i> .....	3

# **Comptroller's Summary**

## ***Background***

Dr. Frank M. Volz Jr. & Associates is a sole proprietorship that provides case management services, speech language pathology services and other health related services.

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

The audited period was July 1, 2007 – June 30, 2008. Payments from the Dutchess County Department of Health amounted to a total of \$891,797.50. Children 0-3 were provided Service Coordination totaling \$60,544.00 and Health Related Services totaling \$608,601.00. Children aged 3-5 years were provided Health Related Services totaling \$222,652.50.

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

## ***Summary of Findings***

The claiming records for the funding provided by the Dutchess County contracts were in good order and well maintained. Documentation practices for services rendered included the recording and attestation of home-delivered service coordination.

## ***Detailed Findings***

### ***Control Activities***

#### ***Accounting***

An independent Certified Public Accountant performs an annual audit of the agency and prepares Financial Statements. We verified county payments were deposited in the agency's bank account. An outside payroll company is utilized to process payroll and associated taxes. The agency has an employment contract with its employees and fringe benefits are listed and offered to eligible employees. The W2s for the time period reviewed were issued.

#### ***Claims***

A total of twelve client records were reviewed to verify services claimed. Records examined documented dates, time spent and description of the service provided. In addition, for service coordination the time of day the service was delivered was also recorded and signatures were obtained from the caregiver for all face to face meetings.