



## **COUNTY AUDIT DEPARTMENT**

**REPORT # 420**

**DECEMBER 5, 2023**

*An Audit of:*

**AGING SERVICES OUTSOURCED IN-HOME  
SERVICES**



# Cindy Stuart

CLERK OF COURT & COMPTROLLER  
HILLSBOROUGH COUNTY

The Honorable Ken Hagan, Chair  
The Honorable Donna Cameron Cepeda  
The Honorable Harry Cohen  
The Honorable Pat Kemp  
The Honorable Gwen Myers  
The Honorable Michael Owen  
The Honorable Joshua Wostal

December 5, 2023

Dear Commissioners:

The Audit Team performed an audit of the Aging Services outsourced in-home services contract management (**Audit Report #420, dated December 5, 2023**). Responses to the Audit Team's recommendations were received from the Aging Services Department and have been included in the Report after each comment and recommendation.

The purpose of this Report is to furnish management with an independent, objective analysis, and information concerning the activities reviewed. It is not an appraisal or rating of management.

Although the Audit Team exercised due professional care in the performance of this audit, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

I appreciate this opportunity to be of service to the Board of County Commissioners. I am happy to address any questions that you may have or furnish additional information if desired.

Sincerely,

*Heidi Pinner*

Heidi Pinner, CIA CISA CFE CRMA  
Chief Audit Executive, Clerk of Court & Comptroller

**Equity. Transparency. Independence.**

 (813) 276-8100  [HILLSCLERK.COM](http://HILLSCLERK.COM)

601 E. KENNEDY BLVD, 13th FL. TAMPA, FL 33602

**TABLE OF CONTENTS**

**EXECUTIVE SUMMARY ..... 1**

    BACKGROUND INFORMATION ..... 1

    OBJECTIVE ..... 1

    SCOPE ..... 1

    OVERALL EVALUATION ..... 2

    OPINION ..... 2

    AUDITED BY ..... 2

**AUDIT COMMENT 1 ..... 3**

**AUDIT COMMENT 2 ..... 5**

## EXECUTIVE SUMMARY

### BACKGROUND INFORMATION

The Hillsborough County Aging Services Department's (Department) mission is to ensure Hillsborough County senior residents over the age of sixty (60) who are functionally impaired and need assistance have access to quality health services to help them with numerous social, emotional, and physical challenges. In an effort to promote better and healthier living, the Department provides an array of services including daily nutritious meals, opportunities for socializing, call buttons for emergency alert responses, and assistance with homemaking and residential chores.

The Department manages eleven (11) non-food third-party vendors to perform various tasks related to providing direct in-home services to hundreds of Hillsborough County senior residents. The direct in-home services include respite for the client's caregiver, companionship, consumable medical supplies, emergency response systems, homemaking, personal care, and lock boxes for bedbound seniors. Each senior resident who applies for services is evaluated by a case manager in the Aging Services Department for eligibility and determination of which services are needed.

### OBJECTIVE

The objective of the audit is to determine whether or not there are effective controls to monitor the performance of in-home services provided to County senior citizens by outside vendors.

### SCOPE

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*. These Standards require that County Audit plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the audit comments and conclusions based on the audit objectives. County Audit believes that the evidence obtained provides this reasonable basis.

Audit procedures focused on the Department's oversight of the eleven (11) senior in-home services vendors, excluding food services. (Food services were audited previously in Audit Report #363 - Aging Services' In-Home Food Services Program, issued on April 5, 2019.) The audit also included a review of invoice transactions that occurred from September 1, 2022 to July 31, 2023.

**OVERALL EVALUATION**

The Audit Team conducted interviews, observations, documentation reviews, and internal control reviews governing the process for monitoring senior in-home services, including visiting a local vendor and observing Aging Services staff perform on-site monitoring. Vendor contracts and invoices were also reviewed for key outsourced processes to determine whether or not management of these outsourced services are well controlled.

**PROCESS STRENGTHS AND SUCCESSES**

- Complete and comprehensive supporting documentation is retained by the Aging Services Department.
- Thorough monitoring controls are in place to ensure that vendors are in compliance with contract terms, and state and federal regulations.
- Software technology is used to ensure vendor invoices are accurate and comply with the allowable units of service.

Full testing results are included on page 4 of this Report.

**OPINION**



The overall control environment relative to the Aging Services Outsourced In-Home Services is at a best practice maturity level. This rating indicates that management has robust, proactive controls and monitoring techniques employed to measure success with a strong assessment of operating effectiveness of contracted vendors. Aging Services has extensive monitoring procedures in place to ensure senior citizens receive proper services from outside vendors.

An exit conference was not held due to there being no recommendations for corrective action. Instead, the report was shared with the Aging Services Department and County Leadership on November 20, 2023. Other minor concerns not included in this Report were communicated to management and/or corrected during fieldwork.

**AUDITED BY**

Heidi Pinner, CIA, CISA, CFE, CRMA, Chief Audit Executive  
 Ben Everett, CPA, CIA, CFE, CISA, Audit Manager  
 Tierra Cook, Internal Auditor

**AUDIT COMMENT 1**

**AGING SERVICES HAS  
AN EFFECTIVE  
BILLING  
RECONCILIATION  
PROCESS IN PLACE**

**103 INVOICES  
REVIEWED  
NO EXCEPTIONS  
FOUND**

**ALL 103 INVOICES  
WERE  
APPROPRIATELY  
SUPPORTED**

**The Aging Services Department has effective controls in place to review and approve billing prior to payment to ensure compliance with agreements.**

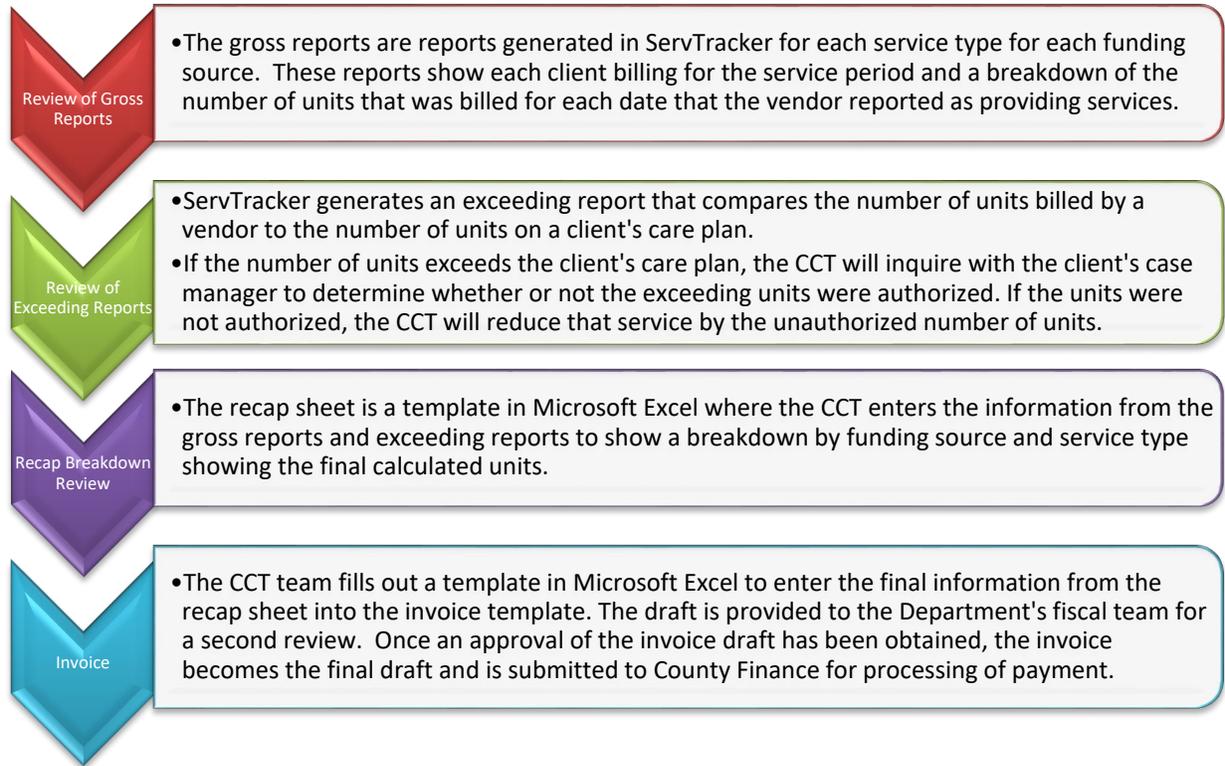
The objective was to determine whether or not:

- Processes are in place to verify that invoices are complete and accurate prior to processing payments.
- Department staff have procedures in place to document their review prior to processing payments.

Background

Hundreds of Hillsborough County senior residents receive direct in-home services through the Aging Services Department. To determine what services a client needs, a case manager will evaluate the client’s needs and create a care plan. The client’s care plan is entered into the ServTracker database. ServTracker is a database that allows the department to track and manage the type of service and number of units each client is authorized to receive. The number of service hours or quantity of items are referred to as units.

Each vendor is required to upload all information related to the number of service units performed for the previous month into ServTracker by the end of the business day on the 10<sup>th</sup> of every month. Beginning on the 11<sup>th</sup> of every month, the Department’s Customer Care Team (CCT) will begin the billing reconciliation process, which consists of the following:



**TEST PROCEDURE**

The Audit Team obtained and reviewed invoice transactions with the eleven (11) vendors for the audit period of September 1, 2022 to July 31, 2023. A total of 119 invoices were identified and 103 were related to in-home services. All 103 (100%) were tested to verify that the invoices matched the agreement and purchase orders (POs) and that the information on the invoices complies with the ServTracker supporting documentation prior to payment.

**TESTING RESULTS**

All 103 invoices were evaluated for accuracy and compliance with the terms of the contracts:

- All charges on the invoices appeared accurate and matched the terms of the agreements, purchase orders, and ServTracker documents.
- All invoices were paid at the correct contractual price for the services billed.
- All invoices were supported by complete and sufficient documentation.

**RECOMMENDATION**

The Audit Team did not identify any material concerns that require management’s corrective actions.

**AUDIT COMMENT 2**

**AGING SERVICES HAS EFFECTIVE VENDOR MANAGEMENT PROCESSES IN PLACE.**

**BACKGROUND SCREENINGS WERE COMPLETED.**

**VENDORS ACTIVELY PARTICIPATE IN THE DEPARTMENT TRAINING SESSIONS.**

**AN EFFECTIVE PROCESS IS IN PLACE TO REPORT AND TRACK ADVERSE OCCURRENCES.**

The Aging Services Department has designed and implemented sufficient and effective vendor management processes to successfully monitor its in-home services vendors.

The objective was to determine whether or not procedures are in place to monitor outsourced services and ensure vendors are in compliance with contract terms.

**Background**

The Aging Services Department conducts quarterly vendor monitorings for each direct in-home services vendor to ensure that service levels are met, vendor issues are identified and managed, and that the vendor is achieving value. Each vendor receives a first quarter vendor monitoring review known as the annual vendor monitoring. For the remaining three quarters, vendors are judgmentally selected by Aging Services for an additional quarterly monitoring based on the vendor’s prior monitoring results or by need. The components of the monitorings can be comprised of different approaches that can include:



The Department uses a checklist-style document called a monitoring tool that utilizes a six-sigma points scoring system for each vendor. Each monitoring tool is comprised of different areas to review with a comprehensive list of monitoring tasks based on the type of service that the vendor provides. These vendor monitorings include:

**DESK REVIEWS:** For these reviews, Aging Services examines extensive vendor records such as vendor staff level 2 background screenings, client billing and services records, attendance records to Aging Services training meetings, insurance documentation, client incident reports, and corrective action plans (CAPs) from previous vendor monitorings, if applicable.

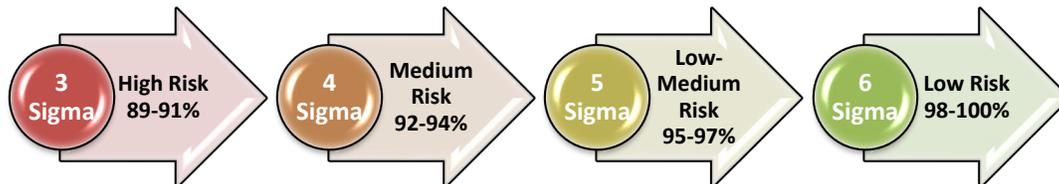
**DIRECT SERVICE OBSERVATIONS:** These are unannounced visits where Aging Services staff physically arrive at a client’s residence prior to the vendor’s scheduled visit time to observe the vendor’s employee performing the services.

**PROGRESS REPORTS:** Periodic progress reports may be provided to vendors by Aging Services, with additional monitoring results regarding new hires, sub-contractors, the vendor’s supervision, and requests from Aging Services for vendors to take on new clients.

**IN-PERSON VISITS:** Scheduled, unscheduled, and/or follow-up visits at the client or vendor location may be performed by an Aging Services case manager to follow up on any concerns or reported incidents.

**CUSTOMER SURVEYS:** Annual customer satisfaction surveys are provided to clients who actively received services from third-party in-home service providers during the surveyed year.

Once the review phase of the monitoring is complete, the project manager calculates the vendor’s overall monitoring score percentage. Each vendor receives a sigma score varying from three to six. Sigma scores three and four require a vendor to provide Aging Services with a corrective action plan, while a sigma score of five or six is acceptable with no corrective action needed.



**TEST PROCEDURE**

The Audit Team identified what processes management has in place to verify that vendors are in compliance with the terms outlined in their specific agreements. The following testing procedures were performed:

- The Audit Team reviewed the two most recent vendor monitorings for each direct in-home service vendor from January 1, 2022 to August 30, 2023. A total of nineteen (19) quarterly vendor monitorings were reviewed by the Audit Team. One vendor had not received a monitoring and another vendor had only received one monitoring because both vendors were in the department’s onboarding process.

- The Audit Team reviewed level 2 background screening supporting documentation for a sample of three (3) staff members for each direct in-home vendor during the vendor's most recent monitoring to ensure that each vendor is in compliance with their agreement and federal and state regulations.
- The Audit Team obtained a total of thirty-six (36) occurrence reports from March 1, 2023 to July 31, 2023 and reviewed each report to determine the nature of the incident, how the vendor was involved in the occurrence, and what corrective actions the Aging Services Department took regarding the occurrence.
- The Audit Team inquired and obtained supporting documentation about the Department's training meetings from February 1, 2023 to July 31, 2023 to determine if each vendor attended each meeting.

## TESTING RESULTS



All but two (2) vendors received two monitorings. The two vendors that did not receive at least two vendor monitorings were in the onboarding process with the Aging Services Department. However, one of the two vendors did receive a second quarter review for the fiscal year 2023. Out of the nineteen (19) quarterly vendor monitorings reviewed, eight (8) monitorings required a corrective action plan (CAP). The Audit Team reviewed the CAP and inquired with the Aging Services Department whether or not the Department accepted the CAP. All corrective action plans were accepted by the Aging Services Department.



Each staff member received the required level 2 background screenings and each background screening was up to date for the vendors monitored.



Five (5) of the 36 occurrence reports reviewed appeared to have been in violation of either Aging Services contract rules and/or standard of care state regulations. The Audit Team reviewed the corrective actions that the Aging Services Department took regarding each report and determined that each corrective action was appropriate.



For the review of each monthly training session hosted by the Aging Services Department for the months of February through July 2023, the following observations were made:

- The Aging Services Department did not host a monthly training session for February 2023 because a vendor terminated their contract and the vendor's clients needed to be placed with other vendors. A monthly training session was not conducted in May 2023 because the department needed to perform an internal review of level 2 background screenings due to the publication of the new 2023 Department of Elder Affairs background screening

guidelines. In lieu of training sessions, the department conducted technical assistance calls to each vendor to address any concerns or issues.

- One (1) vendor did not attend the March monthly training meeting due to a scheduling conflict with a conference that the vendor was attending. Aging Services notated their non-participation in the training session but did not deduct points from the vendor's upcoming monitoring due to the vendor informing the Department of the conflict.
- There were five (5) instances of a vendor not attending the June or July 2023 trainings. However, a monitoring had not yet been performed at the time of audit testing due to these being more recent months. Aging Services informed the Audit Team that non-participation is notated and points will be deducted on the vendors' next quarterly monitorings.

## RECOMMENDATION

The Audit Team did not identify any material concerns that require management's corrective actions.