REPORT ON THE LIMITED AUDIT

COUNTY OF FRESNO
HUMAN SERVICES FINANCE
FRESNO, CALIFORNIA
PROVIDER NUMBER: 10-0104

TARGETED CASE MANAGEMENT PROGRAM
PROGRAM NAME: COMMUNITY

FISCAL PERIOD:
JULY 1, 2002 THROUGH JUNE 30, 2003

Audits Section – Fresno
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Michael Harrold
Audit Supervisor: Kristina Nacino
Auditor: Blanca Cornejo

DHCS

DAVID MAXWELL-JOLLY
Director

State of California—Health and Human Services Agency

Department of Health Care Services

ARNOLD SCHWARZENEGGER
Governor

JUN 2 4 2009

Ms. Linda Collins
Deputy Director / MAA/TCM Coordinator
Human Services Finance
County of Fresno
2600 Ventura Ave, 2nd Floor, MS 240
Fresno, CA 93721

PROVIDER NAME: COUNTY OF FRESNO
PROVIDER NUMBER: 10-0104
PROGRAM NAME: COMMUNITY
FISCAL PERIOD JULY 1, 2002 THROUGH JUNE 30, 2003

We have examined the provider's claims for reimbursement of Targeted Case Management (TCM) services for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report, Targeted Case Management System Paid Claims Summary Report, and prior fiscal period's TCM program audit report, if applicable and available.

In our opinion, Schedule 1 of the attached report reflects balances due the State that were determined in accordance with the reimbursement principles of the TCM program and 42 Code of Federal Regulations, Section 433.51.

Amount Due State From Provider	Amount Due State From Federal Government	Total Amount Due State
$5,564.88	$2,902.37	$8,467.25

This audit report includes the:

1. Certified Public Expenditure (CPE) Review schedules

2. Audit Adjustments Schedule

Financial Audits Branch / Audits Section—Fresno
1782 East Bullard Avenue, Suite 101, Fresno, CA 93710-5856
(559) 446-2458 / (559) 446-2477 fax
Internet Address: www.dhcs.ca.gov

The report concludes that $5,564.88 is due the State from provider. You will be receiving an invoice in that amount from the Department's Accounting Section.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899-7413

Courier (UPS, FedEx, etc.)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814-5005
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Michael A. Harrold

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

cc: Elizabeth Touhey, Chief
Department of Health Care Services
Safety Net Financing Division
Administrative Claiming Local
and Schools Services Branch
P.O. Box 997436, MS 4603
Sacramento, CA 95899-7436

Mr. Brian Burdullis, Accountant
Division of Medicaid and Children's Health
Department of Health and Human Services
Centers for Medicare and Medicaid Services
801 I Street, Room 219
Sacramento, CA 95814

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF TARGETED CASE MANAGEMENT (TCM) REIMBURSEMENT
CERTIFIED PUBLIC EXPENDITURE (CPE) REVIEW

Provider:
COUNTY OF FRESNO

Fiscal Period Ended:
JUNE 30, 2003

Program:
COMMUNITY

	AS AUDITED	AMOUNTS DUE
TCM REIMBURSEMENT RECONCILIATION		
1. Computed Maximum TCM Program Reimbursement (Sch 4)	$ 8,251.47	
2. TCM Program Payments To LGA (Sch 4)	$ 8,467.25	
3. TCM Program Overpayments (Line 1 - Line 2; If Line 1 > Line 2, then 0)	$ (215.78)	
4. CMS Deferred Invoices TCM Program Overpayments (Sch 4)	$ (215.78)	
5. CMS Paid Invoices TCM Program Overpayments (Sch 4)	$ 0.00	
6. **Amount Due (State)** (Line 3)		$ (215.78)
CPE REVIEW OF CMS DEFERRED CLAIMS		
CPE Requirements Met - Qualified for Federal Reimbursement 7. Amount Due (State) (Sch 2)		$ (2,902.37)
CPE Requirements Not Met - **Not** Qualified for Federal Reimbursement 8. Amount Due (State) (Sch 2)		$ (5,349.10)
AMOUNTS DUE		
9. **Amount Due Provider / (State)** (Line 6 + Line 8)		$ **(5,564.88)**
10. **Amount Due Federal Government / (State)** (Line 7 - Line 5)		$ **(2,902.37)**

STATE OF CALIFORNIA

SCHEDULE 2

SUMMARY OF TCM INVOICES DEFERRED BY CMS
CERTIFIED PUBLIC EXPENDITURE (CPE) REVIEW

Provider:
COUNTY OF FRESNO

Fiscal Period Ended:
JUNE 30, 2003

Program:
COMMUNITY

TCM SERVICE PROVIDER	From Schedule	Maximum Allowable Rate Per Encounter 1	Deferred Medi-Cal Encounters 2	Computed Maximum TCM Program Reimbursement 3	CPE Requirement Not Met 4	CPE Requirement Met 5
						(-C3 + -C4)
1. Comprehensive Youth Services	3	$ 240.91	90	$ 8,251.47	$ (5,349.10)	$ (2,902.37)
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
SUBTOTAL (SUM OF LINES 1 - 9)			90	$ 8,251.47	$ (5,349.10)	$ (2,902.37)
					(To Sch 1)	(To Sch 1)

STATE OF CALIFORNIA

SCHEDULE 3

TCM INVOICES DEFERRED BY CMS
CERTIFIED PUBLIC EXPENDITURE (CPE)

Provider:
COUNTY OF FRESNO

Fiscal Period Ended:
JUNE 30, 2003

Program:
COMMUNITY

TCM Service Provider:
COMPREHENSIVE YOUTH SERVICES

	TCM Invoice No. 1	Claim Schedule # 2	Date Invoice Received by TCM Program 3	Maximum Allowable Rate Per Encounter 4	Deferred Medi-Cal Encounters 5	FMAP % 6	TCM Program Reimbursement % 7	Computed Maximum TCM Program Reimbursement 8	CPE Requirement Not Met 9	CPE Requirement Met 10
				(Sch 4, Line 5)				(C4*C5*C6*C7)*.01	(Adj 2)	(-C9 + -C8)
1	1002/03-3I	6322381	04/18/2003	$ 240.91	6	50.00%	100%	$ 722.73	$ 0.00	$ (722.73)
2	1002/03-4K	6331845	02/12/2004	$ 240.91	22	54.35%	50%	$ 1,440.28	$ 0.00	$ (1,440.28)
3	1002/03-4L	6331845	02/12/2004	$ 240.91	62	54.35%	75%	$ 6,088.46	$ (5,349.10)	$ (739.36)
4										
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11										
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14										
15										
16										
17										
18										
19										
20										
SUBTOTAL (SUM OF LINE 1-20)					90			$ 8,251.47	$ (5,349.10)	$ (2,902.37)
					(To Sch 2)			(To Sch 2)	(To Sch 2)	(To Sch 2)

STATE OF CALIFORNIA

SCHEDULE 4

SUMMARY OF TCM RATES AND INVOICE RECONCILIATION
CERTIFIED PUBLIC EXPENDITURE (CPE)

Provider:
COUNTY OF FRESNO

Fiscal Period Ended:
JUNE 30, 2003

Program:
COMMUNITY

Calculation of Maximum Allowable Rate	AS AUDITED
1. Actual Cost Per TCM Encounter per LGA Cost Report	$ 240.91
2. LGA Contractual Rate Per TCM Encounter - Comprehensive Youth Services	$ 234.85
3. Greater of Line 1 or 2	$ 240.91
4. Approved Rate Per TCM Encounter	$ 247.21
5. Maximum Allowable Rate per TCM Encounter (Lesser of Line 3 or Line 4)	$ 240.91 (To Sch 3 and 5)

Summary of TCM Invoice Reconciliation

	Medi-Cal Encounters 1	Computed Maximum TCM Program Reimbursement 2	TCM Program Payments to LGA 3	TCM Program Overpayments 4
	(From Sch 5)	(From Sch 5)	(From Sch 5)	(C2 - C3; If C2 > C3, then 0))
CMS Deferred Invoices				
6. Comprehensive Youth Services	90	$ 8,251.47	$ 8,467.25	$ (215.78) (To Sch 1)
CMS Paid Invoices				
7. Comprehensive Youth Services	0	$ 0.00	$ 0.00	$ 0.00 (To Sch 1)
TOTAL (SUM OF LINE 6-7)	90	$ 8,251.47 (To Sch 1)	$ 8,467.25 (To Sch 1)	$ (215.78)

8. TCM Underpayments - Informational Only $ N/A

STATE OF CALIFORNIA

SCHEDULE 5

TCM INVOICE RECONCILIATION
CERTIFIED PUBLIC EXPENDITURE (CPE)

Provider:
COUNTY OF FRESNO

Fiscal Period Ended:
JUNE 30, 2003

Program:
COMMUNITY

	TCM Invoice No. 1	Claim Schedule # 2	Date Invoice Received by TCM Program 3	Maximum Allowable Rate Per Encounter 4	Medi-Cal Encounters 5	FMAP % 6	TCM Program Reimbursement % 7	Computed Maximum TCM Program Reimbursement 8	TCM Program Payments To LGA 9	TCM Program Overpayments 10
CMS Deferred Invoices				(Sch 4, Line 5)				(C4*C5*C6*C7)		(Adj 1)
1	1002/03-3I	6322381	04/18/2003	$ 240.91	6	50.00%	100%	$ 722.73	$ 741.63	$ (18.90)
2	1002/03-4K	6331845	02/12/2004	$ 240.91	22	54.35%	50%	$ 1,440.28	$ 1,477.94	$ (37.66)
3	1002/03-4L	6331845	02/12/2004	$ 240.91	62	54.35%	75%	$ 6,088.46	$ 6,247.68	$ (159.22)
4										
5										
6										
7										
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9										
10										
12										
11										
13										
14										
15										
16										
17										
18										
19										
20										
SUBTOTAL (SUM OF LINE 1-20)					90			$ 8,251.47	$ 8,467.25	$ (215.78)
					(To Sch 4)			(To Sch 4)	(To Sch 4)	
CMS Paid Invoices										(Adj)
21										
22										
SUBTOTAL (SUM OF LINE 21-22)					0			$ 0.00	$ 0.00	$ 0.00
					(To Sch 4)			(To Sch 4)	(To Sch 4)	
TOTAL (SUM OF LINE 1-22)					90			$ 8,251.47	$ 8,467.25	$ (215.78)
					(To Sch 4)			(To Sch 4)	(To Sch 4)	

Provider Name	Fiscal Period	Program Name	Adjustments
COUNTY OF FRESNO - COMMUNITY	JULY 1, 2002 THROUGH JUNE 30, 2003	COMMUNITY	2

Report References									
	AUDIT REPORT			COST REPORT					
Adj. No.	Schedule	Line	Col.	Sch	Line	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
						ADJUSTMENTS TO OTHER MATTERS			
				Not Reported		Amount Due State	$0.00		
1	5	1,2,3	10			To recover Targeted Case Management (TCM) program payments in excess of Certified Public Expenditure of TCM services provided. Social Security Act, Title XIX, Section 1903(a) 45 CFR, Section 95 42 CFR, Sections 433.10, 413.20, 413.24 and 433.51 CMS Pub. 15-1, Sections 2300 and 2304 CMS Pub. 45, Section 2560.4.G.a (1) California Welfare and Institutions (W&I) Code, 14132.44 CCR, Title 22, Sections 51185, 51271, 51272, 51351, 51351.1, 51365, 51535.7, and 51492 OMB Circular A-87 TCM Program Policy and Procedures Letter 08-006 issued 12/16/08 Medi-Cal Targeted Case Management Provider Participation Agreement: Fresno County; Provider Agreement #: 01-447		$215.78	
2	3	1,2,3	9			To recover Targeted Case Management (TCM) program payments for deferred Medi-Cal claims that did not meet the Certified Public Expenditure requirements. Social Security Act, Title XIX, Section 1903(a) 45 CFR, Section 95 42 CFR, Sections 433.10, 413.20, 413.24 and 433.51 CMS Pub. 15-1, Sections 2300 and 2304 CMS Pub. 45, Section 2560.4.G.a (1) California Welfare and Institutions (W&I) Code, 14132.44 CCR, Title 22, Sections 51185, 51271, 51272, 51351, 51351.1, 51365, 51535.7, and 51492 OMB Circular A-87 TCM Program Policy and Procedures Letter 08-006 issued 12/16/08 Medi-Cal Targeted Case Management Provider Participation Agreement: Fresno County; Provider Agreement #: 01-447		5,349.10 $5,564.88	$5,564.88