REPORT ON THE LIMITED AUDIT

COUNTY OF SAN MATEO
HEALTH DEPARTMENT
SAN MATEO, CALIFORNIA
PROVIDER NUMBER: 41-0104

TARGETED CASE MANAGEMENT PROGRAM
PROGRAM NAME: PUBLIC HEALTH

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: Kathy Atkins
Auditor: Jeanene Lopez

DHCS

DAVID MAXWELL-JOLLY
Director

State of California—Health and Human Services Agency
Department of Health Care Services

ARNOLD SCHWARZENEGGER
Governor

JUN 2 5 2009

Ms. Diana Chung
MAA/TCM Coordinator
County of San Mateo
Health Department
225 37th Avenue
San Mateo, CA 94403-4324

PROVIDER NAME: COUNTY OF SAN MATEO
PROVIDER NUMBER: 41-0104
PROGRAM NAME: PUBLIC HEALTH
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
$0.00	$974,156.12	$974,156.12

This audit report includes the:

1. Certified Public Expenditure (CPE) Review schedules

The report concludes that no amount is due from the provider.

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

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 SAN MATEO

Fiscal Period Ended:
JUNE 30, 2003

Program:
PUBLIC HEALTH

	AS AUDITED	AMOUNTS DUE
TCM REIMBURSEMENT RECONCILIATION		
1. Computed Maximum TCM Program Reimbursement (Sch 4)	$ 1,378,997.59	
2. TCM Program Payments To LGA (Sch 4)	$ 1,378,997.59	
3. TCM Program Overpayments (Line 1 - Line 2; If Line 1 > Line 2, then 0)	$ 0.00	
4. CMS Deferred Invoices TCM Program Overpayments (Sch 4)	$ 0.00	
5. CMS Paid Invoices TCM Program Overpayments (Sch 4)	$ 0.00	
6. **Amount Due (State)** (Line 3)		$ 0.00
CPE REVIEW OF CMS DEFERRED CLAIMS		
CPE Requirements Met - Qualified for Federal Reimbursement 7. Amount Due (State) (Sch 2)		$ (974,156.12)
CPE Requirements Not Met - **Not** Qualified for Federal Reimbursement 8. Amount Due (State) (Sch 2)		$ 0.00
AMOUNTS DUE		
9. **Amount Due Provider / (State)** (Line 6 + Line 8)		$ **0.00**
10. **Amount Due Federal Government / (State)** (Line 7 - Line 5)		$ **(974,156.12)**

STATE OF CALIFORNIA

SCHEDULE 2

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

Provider:
COUNTY OF SAN MATEO

Fiscal Period Ended:
JUNE 30, 2003

Program:
PUBLIC HEALTH

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. COUNTY OF SAN MATEO	3A	$ 144.57	9,210	$ 671,812.17	$ 0.00	$ (671,812.17)
2. CHILDCARE COORDINATING COUNCIL	3B	$ 144.57	604	$ 44,202.57	$ 0.00	$ (44,202.57)
3. FAMILY AND COMMUNITY ENRICHMENT SERVICES	3C	$ 144.57	3,094	$ 225,908.92	$ 0.00	$ (225,908.92)
4. SETON CENTER	3D	$ 144.57	440	$ 32,232.46	$ 0.00	$ (32,232.46)
5.						
6.						
7.						
8.						
9.						
SUBTOTAL (SUM OF LINES 1 - 9)			13,348	$ 974,156.12	$ 0.00	$ (974,156.12)
					(To Sch 1)	(To Sch 1)

STATE OF CALIFORNIA

SCHEDULE 3A

TCM INVOICES DEFERRED BY CMS
CERTIFIED PUBLIC EXPENDITURE (CPE)

Provider:
COUNTY OF SAN MATEO

Fiscal Period Ended:
JUNE 30, 2003

Program:
PUBLIC HEALTH

TCM Service Provider:
COUNTY OF SAN MATEO

	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)	(Adj)	(-C9 + -C8)
1	4102/03-1G	4555776	03/27/03	$ 144.57	3,111	51.40%	100%	$ 231,175.23	$ 0.00	$ (231,175.23)
2	4102/03-1H	4555776	03/27/03	$ 144.57	1,130	51.40%	100%	$ 83,969.15	$ 0.00	$ (83,969.15)
3	4102/03-1O	4957185	05/29/03	$ 144.57	2	51.40%	75%	$ 111.46	$ 0.00	$ (111.46)
4	4102/03-2A	4555776	03/27/03	$ 144.57	2,680	50.00%	100%	$ 193,723.79	$ 0.00	$ (193,723.79)
5	4102/03-2K	4957185	05/29/03	$ 144.57	63	50.00%	75%	$ 3,415.47	$ 0.00	$ (3,415.47)
6	4102/03-2L	4957185	05/29/03	$ 144.57	122	50.00%	100%	$ 8,818.77	$ 0.00	$ (8,818.77)
7	4102/03-3C	4957185	05/29/03	$ 144.57	1,001	50.00%	100%	$ 72,357.29	$ 0.00	$ (72,357.29)
8	4102/03-3D	5087475	06/25/03	$ 144.57	1,021	50.00%	100%	$ 73,802.99	$ 0.00	$ (73,802.99)
9	4102/03-3R	5975085	10/22/03	$ 144.57	6	50.00%	75%	$ 325.28	$ 0.00	$ (325.28)
10	4102/03-4G	5975085	10/22/03	$ 144.57	65	54.35%	74%	$ 3,759.16	$ 0.00	$ (3,759.16)
12	4102/03-4O	6340819A	04/16/04	$ 144.57	9	54.35%	50%	$ 353.58	$ 0.00	$ (353.58)
11										
13										
14										
15										
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19										
20										
	SUBTOTAL (SUM OF LINE 1-20)				9,210			$ 671,812.17	$ 0.00	$ (671,812.17)
					(To Sch 2)			(To Sch 2)	(To Sch 2)	(To Sch 2)

STATE OF CALIFORNIA

SCHEDULE 3B

TCM INVOICES DEFERRED BY CMS
CERTIFIED PUBLIC EXPENDITURE (CPE)

Provider:
COUNTY OF SAN MATEO

Fiscal Period Ended:
JUNE 30, 2003

Program:
PUBLIC HEALTH

TCM Service Provider:
CHILDCARE COORDINATING COUNCIL

	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)	(Adj)	(-C9 + -C8)
1	4102/03-1G	4555776	03/27/03	$ 144.57	168	51.40%	100%	$ 12,483.91	$ 0.00	$ (12,483.91)
2	4102/03-1H	4555776	03/27/03	$ 144.57	100	51.40%	100%	$ 7,430.90	$ 0.00	$ (7,430.90)
3	4102/03-2A	4555776	03/27/03	$ 144.57	186	50.00%	100%	$ 13,445.00	$ 0.00	$ (13,445.00)
4	4102/03-3C	4957185	05/29/03	$ 144.57	75	50.00%	100%	$ 5,421.38	$ 0.00	$ (5,421.38)
5	4102/03-3D	5087475	06/25/03	$ 144.57	75	50.00%	100%	$ 5,421.38	$ 0.00	$ (5,421.38)
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18										
19										
20										
	SUBTOTAL (SUM OF LINE 1-20)				604			$ 44,202.57	$ 0.00	$ (44,202.57)
					(To Sch 2)			(To Sch 2)	(To Sch 2)	(To Sch 2)

STATE OF CALIFORNIA

SCHEDULE 3C

TCM INVOICES DEFERRED BY CMS
CERTIFIED PUBLIC EXPENDITURE (CPE)

Provider:
COUNTY OF SAN MATEO

Fiscal Period Ended:
JUNE 30, 2003

Program:
PUBLIC HEALTH

TCM Service Provider:
FAMILY AND COMMUNITY ENRICHMENT 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)	(Adj)	(-C9 + -C8)
1	4102/03-1G	4555776	03/27/03	$ 144.57	911	51.40%	100%	$ 67,695.47	$ 0.00	$ (67,695.47)
2	4102/03-1H	4555776	03/27/03	$ 144.57	366	51.40%	100%	$ 27,197.09	$ 0.00	$ (27,197.09)
3	4102/03-1P	5087475	06/25/03	$ 144.57	3	51.40%	50%	$ 111.46	$ 0.00	$ (111.46)
4	4102/03-1Q	5087475	06/25/03	$ 144.57	5	51.40%	75%	$ 278.66	$ 0.00	$ (278.66)
5	4102/03-2A	4555776	03/27/03	$ 144.57	1,169	50.00%	100%	$ 84,501.16	$ 0.00	$ (84,501.16)
6	4102/03-2M	5087475	06/25/03	$ 144.57	3	50.00%	75%	$ 162.64	$ 0.00	$ (162.64)
7	4102/03-3C	4957185	05/29/03	$ 144.57	327	50.00%	100%	$ 23,637.20	$ 0.00	$ (23,637.20)
8	4102/03-3D	5087475	06/25/03	$ 144.57	305	50.00%	100%	$ 22,046.93	$ 0.00	$ (22,046.93)
9	4102/03-3R	5975085	10/22/03	$ 144.57	3	50.00%	75%	$ 162.64	$ 0.00	$ (162.64)
10	4102/03-4G	5975085	10/22/03	$ 144.57	2	54.35%	74%	$ 115.67	$ 0.00	$ (115.67)
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20										
	SUBTOTAL (SUM OF LINE 1-20)				3,094			$ 225,908.92	$ 0.00	$ (225,908.92)
					(To Sch 2)			(To Sch 2)	(To Sch 2)	(To Sch 2)

STATE OF CALIFORNIA

SCHEDULE 3D

TCM INVOICES DEFERRED BY CMS
CERTIFIED PUBLIC EXPENDITURE (CPE)

Provider:
COUNTY OF SAN MATEO

Fiscal Period Ended:
JUNE 30, 2003

Program:
PUBLIC HEALTH

TCM Service Provider:
SETON CENTER

	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)	(Adj 3)	(-C9 + -C8)
1	4102/03-1G	4555776	03/27/03	$ 144.57	153	51.40%	100%	$ 11,369.27	$ 0.00	$ (11,369.27)
2	4102/03-1H	4555776	03/27/03	$ 144.57	58	51.40%	100%	$ 4,309.92	$ 0.00	$ (4,309.92)
3	4102/03-2A	4555776	03/27/03	$ 144.57	177	50.00%	100%	$ 12,794.44	$ 0.00	$ (12,794.44)
4	4102/03-3C	4957185	05/29/03	$ 144.57	21	50.00%	100%	$ 1,517.99	$ 0.00	$ (1,517.99)
5	4102/03-3D	5087475	06/25/03	$ 144.57	31	50.00%	100%	$ 2,240.84	$ 0.00	$ (2,240.84)
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20										
	SUBTOTAL (SUM OF LINE 1-20)				440			$ 32,232.46	$ 0.00	$ (32,232.46)
					(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 SAN MATEO

Fiscal Period Ended:
JUNE 30, 2003

Program:
PUBLIC HEALTH

Calculation of Maximum Allowable Rate	AS AUDITED	AS AUDITED
1. Actual Cost Per TCM Encounter per LGA Cost Report		$ 200.89
2. LGA Contractual Rate Per TCM Encounter		N/A
2a. Childcare Coordinating Council	$ 118.38	
2b. Family and Community Enrichment Services	$ 67.71	
2c. Seton Center	$ 85.12	
3. Greater of Line 1 or 2		$ 200.89
3a. Childcare Coordinating Council	$ 200.89	
3b. Family and Community Enrichment Services	$ 200.89	
3c. Seton Center	$ 200.89	
4. Approved Rate Per TCM Encounter		$ 144.57
5. Maximum Allowable Rate per TCM Encounter (Lesser of Line 3 or Line 4)		$ 144.57
5a. Childcare Coordinating Council	$ 144.57	
5b. Family and Community Enrichment Services	$ 144.57	
5c. Seton Center	$ 144.57	
	(To Sch 3 and 5)	(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. LGA - Global	13,348	$ 974,156.12	$ 974,156.12	$ 0.00 (To Sch 1)
CMS Paid Invoices				
7. LGA - Global	5,277	$ 404,841.47	$ 404,841.47	$ 0.00 (To Sch 1)
TOTAL (SUM OF LINE 6-7)	18,625	$ 1,378,997.59 (To Sch 1)	$ 1,378,997.59	$ 0.00

8. TCM Underpayments - Informational Only $ 537,214.81

STATE OF CALIFORNIA

SCHEDULE 5

TCM INVOICE RECONCILIATION
CERTIFIED PUBLIC EXPENDITURE (CPE)

Provider:
COUNTY OF SAN MATEO

Fiscal Period Ended:
JUNE 30, 2003

Program:
PUBLIC HEALTH

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 4102/03-1G	4555776	03/27/03	$ 144.57	4,343	51.40%	100%	$ 322,723.90	$ 322,723.90	$ 0.00
2 4102/03-1H	4555776	03/27/03	$ 144.57	1,654	51.40%	100%	$ 122,907.05	$ 122,907.05	$ 0.00
3 4102/03-1O	4957185	05/29/03	$ 144.57	2	51.40%	75%	$ 111.46	$ 111.46	$ 0.00
4 4102/03-1P	5087475	06/25/03	$ 144.57	3	51.40%	50%	$ 111.46	$ 111.46	$ 0.00
5 4102/03-1Q	5087475	06/25/03	$ 144.57	5	51.40%	75%	$ 278.66	$ 278.66	$ 0.00
6 4102/03-2A	4555776	03/27/03	$ 144.57	4,212	50.00%	100%	$ 304,464.42	$ 304,464.42	$ 0.00
7 4102/03-2K	4957185	05/29/03	$ 144.57	63	50.00%	75%	$ 3,415.47	$ 3,415.47	$ 0.00
8 4102/03-2L	4957185	05/29/03	$ 144.57	122	50.00%	100%	$ 8,818.77	$ 8,818.77	$ 0.00
9 4102/03-2M	5087475	06/25/03	$ 144.57	3	50.00%	75%	$ 162.64	$ 162.64	$ 0.00
10 4102/03-3C	4957185	05/29/03	$ 144.57	1,424	50.00%	100%	$ 102,933.84	$ 102,933.84	$ 0.00
12 4102/03-3D	5087475	06/25/03	$ 144.57	1,432	50.00%	100%	$ 103,512.12	$ 103,512.12	$ 0.00
11 4102/03-3R	5975085	10/22/03	$ 144.57	9	50.00%	75%	$ 487.92	$ 487.92	$ 0.00
13 4102/03-4G	5975085	10/22/03	$ 144.57	67	54.35%	74%	$ 3,874.83	$ 3,874.83	$ 0.00
14 4102/03-4O	6340819A	04/16/04	$ 144.57	9	54.35%	50%	$ 353.58	$ 353.58	$ 0.00
SUBTOTAL (SUM OF LINE 1-14)				13,348			$ 974,156.12	$ 974,156.12	$ 0.00
				(To Sch 4)			(To Sch 4)	(To Sch 4)	
CMS Paid Invoices									(Adj)
15 4102/03-1R	6330717	07/30/03	$ 144.57	3	51.40%	50%	$ 111.46	$ 111.46	$ 0.00
16 4102/03-2R	6330848	08/25/03	$ 144.57	1	50.00%	75%	$ 54.21	$ 54.21	$ 0.00
17 4102/03-2S	6330787	09/17/03	$ 144.57	2	50.00%	75%	$ 108.43	$ 108.43	$ 0.00
18 4102/03-3H	6330717	07/30/03	$ 144.57	1,516	50.00%	100%	$ 109,584.06	$ 109,584.06	$ 0.00
19 4102/03-3M	6330787	08/25/03	$ 144.57	2	50.00%	75%	$ 108.43	$ 108.43	$ 0.00
20 4102/03-3N	6330787	08/25/03	$ 144.57	2	50.00%	100%	$ 144.57	$ 144.57	$ 0.00
21 4102/03-4A	6330717	07/30/03	$ 144.57	1,312	54.35%	100%	$ 103,088.82	$ 103,088.82	$ 0.00
22 4102/03-4C	6330787	08/25/03	$ 144.57	1,341	54.35%	100%	$ 105,367.46	$ 105,367.46	$ 0.00
23 4102/03-4D	6330787	09/17/03	$ 144.57	1,098	54.35%	100%	$ 86,274.03	$ 86,274.03	$ 0.00
SUBTOTAL (SUM OF LINE 15-23)				5,277			$ 404,841.47	$ 404,841.47	$ 0.00
				(To Sch 4)			(To Sch 4)	(To Sch 4)	
TOTAL (SUM OF LINE 1-23)				18,625			$ 1,378,997.59	$ 1,378,997.59	$ 0.00
				(To Sch 4)			(To Sch 4)	(To Sch 4)	