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, 2003 THROUGH JUNE 30, 2004

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

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

DAVID MAXWELL-JOLLY
Director

ARNOLD SCHWARZENEGGER
Governor

JUN 25 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, 2003 THROUGH JUNE 30, 2004

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	$1,500,988.44	$1,500,988.44

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, 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, 2004

Program:
PUBLIC HEALTH

	AS AUDITED	AMOUNTS DUE
TCM REIMBURSEMENT RECONCILIATION		
1. Computed Maximum TCM Program Reimbursement (Sch 4)	$ 1,501,279.18	
2. TCM Program Payments To LGA (Sch 4)	$ 1,501,279.18	
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)		$ (1,500,988.44)
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)		$ **(1,500,988.44)**

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, 2004

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	$ 199.67	10,318	$ 1,099,048.69	$ 0.00	$ (1,099,048.69)
2. CHILDCARE COORDINATING COUNCIL	3B	$ 199.67	692	$ 73,785.25	$ 0.00	$ (73,785.25)
3. YOUTH AND FAMILY ENRICHMENT SERVICES	3C	$ 199.67	3,045	$ 324,139.24	$ 0.00	$ (324,139.24)
4. SETON CENTER	3D	$ 199.67	37	$ 4,015.26	$ 0.00	$ (4,015.26)
5.						
6.						
7.						
8.						
9.						
SUBTOTAL (SUM OF LINES 1 - 9)			14,092	$ 1,500,988.44	$ 0.00	$ (1,500,988.44)
					(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, 2004

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	4103/04-1C	6340819	4/16/04	$ 199.67	2,997	54.35%	100%	$ 325,236.39	$ 0.00	$ (325,236.39)
2	4103/04-1G	6340830	5/26/04	$ 199.67	2	54.35%	50%	$ 108.52	$ 0.00	$ (108.52)
3	4103/04-1H	6340275	5/28/04	$ 199.67	3	54.35%	75%	$ 244.17	$ 0.00	$ (244.17)
4	4103/04-2A	6340819	4/16/04	$ 199.67	2,374	52.95%	100%	$ 250,991.78	$ 0.00	$ (250,991.78)
5	4103/04-2H	6340275	3/26/04	$ 199.67	3	52.95%	100%	$ 317.18	$ 0.00	$ (317.18)
6	4103/04-2I	6340275	6/30/04	$ 199.67	1	52.95%	100%	$ 105.73	$ 0.00	$ (105.73)
7	4103/04-3A	6340819	4/16/04	$ 199.67	1,509	52.95%	100%	$ 159,539.42	$ 0.00	$ (159,539.42)
8	4103/04-3H	6340344	5/28/04	$ 199.67	1,047	52.95%	100%	$ 110,694.35	$ 0.00	$ (110,694.35)
9	4103/04-3I	6340275	6/30/04	$ 199.67	6	52.95%	100%	$ 634.35	$ 0.00	$ (634.35)
10	4103/04-3M	6340719	9/17/04	$ 199.67	1	52.95%	75%	$ 79.29	$ 0.00	$ (79.29)
12	4103/04-3N	6340719	9/17/04	$ 199.67	13	52.95%	100%	$ 1,374.43	$ 0.00	$ (1,374.43)
11	4103/04-4F	6340917	7/20/04	$ 199.67	778	52.95%	100%	$ 82,254.26	$ 0.00	$ (82,254.26)
13	4103/04-4I	6340758	9/17/04	$ 199.67	1,576	52.95%	100%	$ 166,623.02	$ 0.00	$ (166,623.02)
14	4103/04-4L	6341020	11/1/04	$ 199.67	8	52.95%	100%	$ 845.80	$ 0.00	$ (845.80)
15										
16										
17										
18										
19										
20										
	SUBTOTAL (SUM OF LINE 1-20)				10,318			$ 1,099,048.69	$ 0.00	$ (1,099,048.69)
					(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, 2004

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	4103/04-1C	6340819	4/16/04	$ 199.67	223	54.35%	100%	$ 24,200.10	$ 0.00	$ (24,200.10)
2	4103/04-2A	6340819	4/16/04	$ 199.67	159	52.95%	100%	$ 16,810.32	$ 0.00	$ (16,810.32)
3	4103/04-3A	6340819	4/16/04	$ 199.67	122	52.95%	100%	$ 12,898.48	$ 0.00	$ (12,898.48)
4	4103/04-3H	6340344	5/28/04	$ 199.67	38	52.95%	100%	$ 4,017.56	$ 0.00	$ (4,017.56)
5	4103/04-4F	6340917	7/20/04	$ 199.67	54	52.95%	100%	$ 5,709.16	$ 0.00	$ (5,709.16)
6	4103/04-4I	6340758	9/17/04	$ 199.67	96	52.95%	100%	$ 10,149.63	$ 0.00	$ (10,149.63)
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18										
19										
20										
SUBTOTAL (SUM OF LINE 1-20)					692			$ 73,785.25	$ 0.00	$ (73,785.25)
					(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, 2004

Program:
PUBLIC HEALTH

TCM Service Provider:
YOUTH AND FAMILY 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	4103/04-1C	6340819	4/16/04	$ 199.67	808	54.35%	100%	$ 87,684.68	$ 0.00	$ (87,684.68)
2	4103/04-2A	6340819	4/16/04	$ 199.67	811	52.95%	100%	$ 85,743.19	$ 0.00	$ (85,743.19)
3	4103/04-2H	6340275	3/26/04	$ 199.67	2	52.95%	100%	$ 211.45	$ 0.00	$ (211.45)
4	4103/04-3A	6340819	4/16/04	$ 199.67	484	52.95%	100%	$ 51,171.03	$ 0.00	$ (51,171.03)
5	4103/04-3H	6340344	5/28/04	$ 199.67	251	52.95%	100%	$ 26,537.04	$ 0.00	$ (26,537.04)
6	4103/04-3J	6340917	7/20/04	$ 199.67	3	52.95%	100%	$ 317.18	$ 0.00	$ (317.18)
7	4103/04-3M	6340719	9/17/04	$ 199.67	2	52.95%	75%	$ 158.59	$ 0.00	$ (158.59)
8	4103/04-3N	6340719	9/17/04	$ 199.67	2	52.95%	100%	$ 211.45	$ 0.00	$ (211.45)
9	4103/04-4F	6340917	7/20/04	$ 199.67	252	52.95%	100%	$ 26,642.77	$ 0.00	$ (26,642.77)
10	4103/04-4I	6340758	9/17/04	$ 199.67	430	52.95%	100%	$ 45,461.86	$ 0.00	$ (45,461.86)
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12										
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19										
20										
SUBTOTAL (SUM OF LINE 1-20)					3,045			$ 324,139.24	$ 0.00	$ (324,139.24)
					(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, 2004

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)	(-C9 + -C8)
1	4103/04-1C	6340819	4/16/04	$ 199.67	37	54.35%	100%	$ 4,015.26	$ 0.00	$ (4,015.26)
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SUBTOTAL (SUM OF LINE 1-20)					37 (To Sch 2)			$ 4,015.26 (To Sch 2)	$ 0.00 (To Sch 2)	$ (4,015.26) (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, 2004

Program:
PUBLIC HEALTH

Calculation of Maximum Allowable Rate	AS AUDITED	AS AUDITED
1. Actual Cost Per TCM Encounter per LGA Cost Report		$ 302.30
2. LGA Contractual Rate Per TCM Encounter		N/A
2a. Childcare Coordinating Council	$ 163.18	
2b. Youth and Family Enrichment Services	$ 92.71	
2c. Seton Center	$ 113.97	
3. Greater of Line 1 or 2		$ 302.30
3a. Childcare Coordinating Council	$ 302.30	
3b. Youth and Family Enrichment Services	$ 302.30	
3c. Seton Center	$ 302.30	
4. Approved Rate Per TCM Encounter		$ 199.67
5. Maximum Allowable Rate per TCM Encounter (Lesser of Line 3 or Line 4)		$ 199.67
5a. Childcare Coordinating Council	$ 199.67	
5b. Youth and Family Enrichment Services	$ 199.67	
5c. Seton Center	$ 199.67	
	(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	14,092	$ 1,500,988.44	$ 1,500,988.44	$ 0.00 (To Sch 1)
CMS Paid Invoices				
7. LGA - Global	4	$ 290.74	$ 290.74	$ 0.00 (To Sch 1)
TOTAL (SUM OF LINE 6-11)	14,096	$ 1,501,279.18 (To Sch 1)	$ 1,501,279.18 (To Sch 1)	$ 0.00

8. TCM Underpayments - Informational Only $ 771,654.64

STATE OF CALIFORNIA

SCHEDULE 5

TCM INVOICE RECONCILIATION
CERTIFIED PUBLIC EXPENDITURE (CPE)

Provider:
COUNTY OF SAN MATEO

Fiscal Period Ended:
JUNE 30, 2004

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 4103/04-1C	6340819	4/16/04	$ 199.67	4,065	54.35%	100 %	$ 441,136.42	$ 441,136.42	$ 0.00
2 4103/04-1G	6340830	5/26/04	$ 199.67	2	54.35%	50 %	$ 108.52	$ 108.52	$ 0.00
3 4103/04-1H	6340275	5/28/04	$ 199.67	3	54.35%	75 %	$ 244.17	$ 244.17	$ 0.00
4 4103/04-2A	6340819	4/16/04	$ 199.67	3,344	52.95%	100 %	$ 353,545.29	$ 353,545.29	$ 0.00
5 4103/04-2H	6340275	3/26/04	$ 199.67	5	52.95%	100 %	$ 528.63	$ 528.63	$ 0.00
6 4103/04-2I	6340275	6/30/04	$ 199.67	1	52.95%	100 %	$ 105.73	$ 105.73	$ 0.00
7 4103/04-3A	6340819	4/16/04	$ 199.67	2,115	52.95%	100 %	$ 223,608.94	$ 223,608.94	$ 0.00
8 4103/04-3H	6340344	5/28/04	$ 199.67	1,336	52.95%	100 %	$ 141,248.95	$ 141,248.95	$ 0.00
9 4103/04-3I	6340275	6/30/04	$ 199.67	6	52.95%	100 %	$ 634.35	$ 634.35	$ 0.00
10 4103/04-3J	6340917	7/20/04	$ 199.67	3	52.95%	100 %	$ 317.18	$ 317.18	$ 0.00
12 4103/04-3M	6340719	9/17/04	$ 199.67	3	52.95%	75 %	$ 237.88	$ 237.88	$ 0.00
11 4103/04-3N	6340719	9/17/04	$ 199.67	15	52.95%	100 %	$ 1,585.88	$ 1,585.88	$ 0.00
13 4103/04-4F	6340917	7/20/04	$ 199.67	1,084	52.95%	100 %	$ 114,606.19	$ 114,606.19	$ 0.00
14 4103/04-4I	6340758	9/17/04	$ 199.67	2,102	52.95%	100 %	$ 222,234.51	$ 222,234.51	$ 0.00
15 4103/04-4L	6341020	11/1/04	$ 199.67	8	52.95%	100 %	$ 845.80	$ 845.80	$ 0.00
SUBTOTAL (SUM OF LINE 1-15)				14,092			$ 1,500,988.44	$ 1,500,988.44	$ 0.00
				(To Sch 4)			(To Sch 4)	(To Sch 4)	
CMS Paid Invoices									(Adj)
16 4103/04-3T	6342337	12/28/2004	$ 199.67	1	52.95%	50%	$ 52.86	$ 52.86	$ 0.00
17 4103/04-3U	6342337	12/28/2004	$ 199.67	1	52.95%	75%	$ 79.29	$ 79.29	$ 0.00
18 4103/04-4R	6342337	2/22/2005	$ 199.67	2	52.95%	75%	$ 158.59	$ 158.59	$ 0.00
SUBTOTAL (SUM OF LINE 16-18)				4			$ 290.74	$ 290.74	$ 0.00
				(To Sch 4)			(To Sch 4)	(To Sch 4)	
TOTAL (SUM OF LINE 1-18)				14,096			$ 1,501,279.18	$ 1,501,279.18	$ 0.00
				(To Sch 4)			(To Sch 4)	(To Sch 4)	