

COUNTY AUDIT DEPARTMENT

REPORT # 363

An Audit of:

AGING SERVICES' IN-HOME FOOD SERVICES PROGRAM

APRIL 5, 2019



Pat Frank INTEGRITY. TRANSPARENCY. ACCOUNTABILITY.

CLERK OF COURT & COMPTROLLER • HILLSBOROUGH COUNTY, FLORIDA



April 5, 2019

The Honorable Lesley “Les” Miller, Jr., Chairman
The Honorable Ken Hagan
The Honorable Pat Kemp
The Honorable Sandra L. Murman
The Honorable Kimberly Overman
The Honorable Mariella Smith
The Honorable Stacy R. White

Dear Chairman Miller and Commissioners:

The Audit Team performed an audit of the Aging Services - In-Home Food Services Program (Audit Report # 363, dated April 5, 2019). Responses to the Audit Team’s recommendations were received from the Director of Aging Services and have been included in the Report after each audit comment and recommendation.

The purpose of this Report is to furnish management independent, objective analysis, recommendations, counsel, 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.

The Audit Team appreciates the cooperation and professional courtesies extended to the auditors by the Director and personnel of Aging Services during this audit.

Sincerely,

Heidi Pinner, CIA, CISA, CFE, CRMA
Director of County Audit

CC: Mike Merrill, County Administrator
Carl Harness, Chief Human Services Administrator
Tracy Gogichaishvili, Director of Aging Services
Kevin Brickey, Management & Budget Office
Dan Klein, Chief of Staff, Clerk of Court and Comptroller
Rick VanArsdall, Chief Deputy, Clerk to the Board

TABLE OF CONTENTS

EXECUTIVE SUMMARY..... 1

 BACKGROUND INFORMATION 1

 OBJECTIVE 1

 SCOPE 1

 OVERALL EVALUATION 1

 OPINION 2

 AUDITED BY 2

AUDIT COMMENTS & RECOMMENDATIONS 3

EXECUTIVE SUMMARY

BACKGROUND INFORMATION

Hillsborough County's Aging Services Department (Department) offers numerous services designed to enhance the lives of older adults, from active adult programming and in-home services to hot meals and referral services. In an effort to promote better health and good eating habits for those age 60 and older, the Department provides nutritious meal options. With the "Weekday Lunch" option, attendees receive a hot noon meal in a group setting at one of the nutrition centers located throughout the county. With the "Home Delivered Meals" option, nutritious meals are provided to seniors who cannot leave their homes due to illness, disability or frailty.

On September 7, 2017, Hillsborough County entered into an agreement with G.A. Food Services of Pinellas County, Inc. (G.A. Food Services) in the amount of \$15,499,697.94 for the preparation and delivery of senior meals for the Department (Agreement). The Agreement is in effect for a period of six years, beginning November 1, 2017 and ending October 31, 2023.

OBJECTIVE

The objective of the audit was to determine whether or not adequate controls are in place for the Department's in-home meals program.

SCOPE

The audit was conducted in conformance with the *Generally Accepted Government Auditing Standards* and 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.

The audit scope was limited to the in-home delivered meals portion of the Agreement with G.A. Food Services for the period beginning November 1, 2017.

OVERALL EVALUATION

Department employees were responsive to the Audit Team's inquiries and provided the requested information timely. The Audit Team encountered knowledgeable and dedicated employees during the course of the audit.

AUDIT COMMENT	CONCLUSION OF OBJECTIVE	PAGE
1	<p>Management has designed and implemented adequate controls for the In-Home Food Services program.</p> <ul style="list-style-type: none"> • 100% of clients tested met the residency, income, and home bound status requirements. • Invoices were properly approved and paid in compliance with the Agreement and the Prompt Payment Act. • Invoices were accurate and appropriately supported. • 99% of clients tested met the age requirement; <i>4 exceptions were noted.</i> • <i>Not all invoices were generated timely.</i> 	3
2	<p>G.A. Food Services, Inc. is in compliance with the Agreement.</p> <ul style="list-style-type: none"> • Background screenings were performed. • The Department adequately monitors the provider. • G.A. Food Services actively participates in the Department’s <i>Advisory Council</i> meetings. • A system is in place to report and track adverse incidents. 	6

OPINION

The overall control environment relative to the in-home food services program is at the managed maturity level. This is an above-average control rating which indicates that management has monitoring techniques employed to measure success and places an emphasis on preventive controls versus detective controls. Management also has activities to gauge operating effectiveness.

The exit conference was held on March 04, 2019.

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, Director of County Audit
 Margaret Brown, CIA, Audit Manager
 Terrell Alston, Internal Auditor II

AUDIT COMMENTS & RECOMMENDATIONS

AUDIT COMMENT 1

Management has designed and implemented adequate controls for the In-Home Food Services program. One enhancement opportunity was identified relative to the timing of invoices.

The objective was to determine whether or not adequate controls are in place for the in-home meals program.

The Audit Team reviewed the process used by the Department to verify client eligibility. The initial client assessment is performed via telephone by a member of the *Customer Care Team*. Initial assessments are scored in an effort to prioritize those with the greatest need. Prospective clients are placed on a waiting list until a case manager is able to visit the home and perform a more thorough assessment. Qualifying information is documented by the case manager during the on-site assessment. Once qualified, the Department sends a referral to G.A. Food Services, who then has 72 hours to contact the client.

Client data detailing the population of clients being serviced by the in-home meals program in Hillsborough County was obtained by the Audit Team. At the time of testing, the population of clients being serviced was 1,337. The Audit Team judgmentally selected 334 for testing, or 25% of the population.

The Audit Team also reviewed the invoicing and payment process used by the Department. The County is invoiced monthly for home bound clients. G.A. Food Services provides the client logs, or *Daily Route Sheets*, to the Department each month. The *Daily Route Sheets* are used by the Department to reconcile the monthly invoice. The Audit Team also tested this process for completeness.

Eligibility Testing

The Audit Team reviewed client information maintained in the Department's database, *ServTracker*, to verify the eligibility of the 334 clients selected for testing. The Audit Team confirmed that clients:

- Were Hillsborough County residents.
- Had home bound status.
- Met age requirements.
- Met the income requirements.

Results of Testing

For the 334 clients tested, the Audit Team determined that:

- All clients met the residency requirement.
- All clients met the home bound status requirement.
- All clients met the income requirement.
- The age requirement was verified for 330, or 99%, of the 334 clients tested. Four clients were determined to be ineligible due to their age (under 60 years of age). The total cost to the in-home meals program for these ineligible clients was \$2,004.16.

The Audit Team relayed this information to the Department and corrective action was implemented immediately. The Department retrained their staff and notified management of the Senior Connection Center on procedures and eligibility requirements. This error rate was not material to the audit testing and the Audit Team was able to confirm that appropriate corrective action occurred to mitigate the control concern.

Invoice Testing

The Audit Team also reviewed the invoice process. Meal ordering, meal receipt, and meal deliveries are documented in the *ServTracker* database. G.A. Food Services uploads all information related to the quantity and type of meals ordered and delivered into the database on a daily basis. All information related to meal services provided in a particular month should be uploaded by G.A. Food Services before the 15th of the following month. On the 15th of the month, the Department generates an invoice from *ServTracker* for the prior month's meal services.

The Audit Team tested five G.A. Food Services' monthly invoices for the audit period and verified whether or not:

- The Project Manager approved or rejected the invoice within 15 days of receipt as specified by the Agreement's Terms and Conditions.
- Billed unit costs complied with the Agreement's pricing schedule.
- Payment was made within 30 days of invoice approval in compliance with the Agreement and within 45 days in accordance with the Prompt Payment Act.
- The invoice was generated by the 15th of the month as specified by the Agreement's Terms and Conditions.

One invoice was judgmentally reconciled to the client logs, or *Daily Route Sheets*, in an effort to test the reconciliation process used by the Department and to verify reconciliation results. The March 2018 invoice was selected for this purpose.

Results of Testing

For the five invoices tested, the Audit Team determined that all five (100%):

- Were approved or rejected within 15 days of receipt.
- Had listed unit costs which complied with the Agreement's pricing schedule.
- Were paid in compliance with both the Agreement and the Prompt Payment Act.
- Only one of the five invoices tested was generated/received by the 15th of the following month as required. The remaining four invoices were generated/received 5 to 16 days later than the 15th of the following month.

Per the Agreement, "the Department shall generate an invoice using Contractor uploaded data as documented in Department's online data information system on the 15th day of the following month. For example: Invoices for services provided in April shall be generated by May 15th. Updates documented after the 15th of the month are subject to rejection."

The Audit Team also successfully reconciled the billed quantities for home delivered meals listed on the March 2018 invoice to the month's *Daily Route Sheets*.

RECOMMENDATION:

The Department should develop and implement corrective action to ensure that the G.A. Food Services invoice is generated on the 15th of the month in compliance with Agreement. Any updates made by G.A. Food Services after the 15th of the month should be subject to rejection by the Department.

CLIENT RESPONSE

Concur

CORRECTIVE ACTION PLAN

Aging Services will modify the existing agreement with G.A. Foods to adjust the invoice date. The modification will adjust the invoice date to "20 working days after the end of the month" (currently 15 days). This adjustment will make the process consistent with our other contracted services. Additionally, we will evaluate the possibility of moving this process from the Nutrition and Wellness section to our Quality Management Team. This transition will provide further operational consistency, as the Customer Care Team is currently responsible for this process for our other outsourced services.

TARGET COMPLETION DATE:

October 1, 2019

AUDIT COMMENT 2**G.A. Food Services, Inc. is in compliance with the Agreement.**

To determine whether or not G.A. Food Services is in compliance with the Agreement, the Audit Team:

- Determined how the Department ensures that G.A. Food Services performs Level II Background Screenings of its employees who have direct contact with clients of the in-home meal delivery program and verified the completion of the background screening for a sample of employees.
- Verified that the Department performed contract compliance monitoring reviews, including site visits to G.A. Food Services in Pinellas County.
- Verified that G.A. Food Services attends/participates in departmental staff meetings and/or *Advisory Council* meetings with the Department for in-home meal delivery services.
- Reviewed incident reports noting any recurring issues or repeatable findings with either G.A. Food Services or its subcontractor, Meals on Wheels, and assessed the effectiveness in which the Department addresses the noted concerns with the contractor (G.A. Food Services).
- Verified that G.A. Food Services obtained authorization prior to subcontracting with Meals on Wheels.

Background Screenings

G.A. Food Services provides the Department with a quarterly employee report titled *Level II Background Screening Provider Report*. This report must be provided within 5 days of the ending quarter. The Department verifies driver signatures on the *Daily Route Sheets* with the names listed on the most recent *Level II Background Screening Provider Report* to ensure that drivers delivering the in-home meals have been properly screened. In addition, each employee's employment file is reviewed by the Department during their annual site visits.

The Audit Team obtained the *Level II Background Screening Provider Report* for the FY 2018 third quarter. The report listed 23 employee names and positions. The Audit Team judgmentally selected five employees for testing. For each employee, the Audit Team verified that background screenings were performed by viewing copies of the background screening documents online.

Results of Testing

The *Level II Background Screening Provider Report* had been provided to the Department within 5 days of the ending quarter. Background screenings had been previously completed on all employees tested (100%). No exceptions were noted.

Compliance Monitoring

The Department performs monitoring reviews of G.A. Food Services, including site visits, to ensure contract compliance. Department staff monitors G.A. Food Services for compliance for laws, regulations, state statutes, policies and rules and has developed a Monitoring Outcome Tool to document results of monitoring reviews. Since the inception date of the current agreement, there have been two site visits and eight compliance reviews (4 in 2017 and 4 in 2018). Monitoring reviews include work performed by G.A. Food Services subcontractor, Meals on Wheels. The Department also performs quarterly ride-a-longs.

The Audit Team reviewed the reports for the compliance monitoring conducted by the Department on two occasions, February 15, 2017, and on February 19, 2018. For any non-compliance issue identified in the reports, the Audit Team obtained and reviewed supporting documentation of the corrective action plans developed and implemented to address the concern.

Results of Testing

Both monitoring reports identified the same two exceptions for both G. A. Food Services and Meals on Wheels (subcontractor):

1. The drivers failed to obtain client signatures for home delivered meals.
2. The home delivered meals were not within the time frame per the agreement, which states no deliveries prior to 8:00 a.m. or later than 5:00 p.m.

G.A. Food Services addressed the results of the 2017 monitoring review with revised procedures and checklists, enhanced tracking, and re-training.

To further address the recurring issues identified in the 2018 monitoring review, G. A. Food Services held training on April 2, 2018, with all of their Field Service Representatives (FSR) and drivers to address the exceptions and to improve services. The points of the corrective action plan included:

- Instructing delivery drivers to wait a reasonable amount of time before leaving whenever a client isn't home, including calling the client's phone before leaving and placing a door tag on the door with the date and time written on the tag.
- Requiring the FSR to call G. A. Food Services' Care Center and report that the client wasn't home and the delivery wasn't made.
- Requiring the transportation supervisor to collect and review route delivery confirmation sheets at the end of each shift, scanning all delivery sheets daily to the Care Center's Hillsborough County representative. The sheets are to be reviewed for signatures and verification of redeliveries.
- Development and implementation of a new master routing plan for home delivery meals. Included in the new master routing plan was a new truck and new route.

- Assigning a team to monitor the *Home Delivered Meal Field Service Representative Efficiency Report* daily and make any necessary adjustments.

The Department has followed up on the implementation of this correction plan and noted that G.A. Food Services:

- Completed a total rerouting to improve service and to allow for additional growth. Other points noted in the documentation included the following:
- Stated that deliveries after 5:00 p.m. would likely still happen whenever 30 or more clients are added at one time. G.A. Food Services will follow procedure to gain approval by calling the affected clients before making the deliveries after 5:00p.m.
- Proposed to introduce a tablet that would provide real time home delivered meal information to the Department, allow the client to electronically sign for meals, require the FSR to complete all fields of information before closing a delivery and going to the next delivery, provide real time information to the Care Center in order to contact clients about deliveries, and the ability to update routes for same day deliveries.
- Is monitoring Meals on Wheels daily for signatures, temperatures and delivery times of home delivered meals. The Meals on Wheels signature logs are uploaded monthly to the Department and G.A. Food Services is reporting any issues with improper temperatures of meals to the Department.

Based on the audit work performed, the Department is adequately monitoring G.A. Food Services to ensure services are in compliance with requirements of the Agreement. Compliance reviews are documented and followed up on timely.

Participation in Staff/Council Meeting

The Agreement requires G.A. Food Services to participate in Aging Services' departmental meetings and/or *Advisory Council* meetings. The *Advisory Council* is comprised of clients served by the Department's nutrition program whose responsibility is to advise the Department on all matters relating to the delivery of nutrition and social services. This requirement helps to assist in facilitating open communication between the clients of nutrition services, such as the in-home food programs, via the Department and/or Senior Connection Center and G.A. Food Services.

The Audit Team inquired as to whether or not G.A. Food Services has attended departmental and/or *Advisory Council* meetings and was informed that G.A. Food Services attends the bi-annual *Advisory Council* meetings. These meetings are documented with an agenda and minutes from the meetings are taken. The Audit Team requested and obtained copies of the May 24, 2018 meeting agenda and minutes and reviewed them for adequacy and sufficiency.

Results of Testing

The meeting agenda and minutes were reviewed for date and location of the meeting and attendance by Department and G.A. Food Services personnel. Subjects listed on the agenda were verified as being discussed by confirming discussion and results of comments/feedback from clients in attendance on the minutes. Comments submitted by clients over the past 5 months were addressed in the meeting and clients attending the meeting were given an opportunity for additional questions and feedback relating to the meals/menu and quality of the food.

G.A. Food Services participates in the bi-annual *Advisory Council* meetings where they are available to provide feedback to clients, answer questions in regards to menu items and review requests for additional menu items. The documentation reviewed by the Audit Team was sufficient and adequate to support G.A. Food Services participation. No exceptions were noted.

Incident Reports

The Agreement requires G.A. Food Services to report any major critical and/or unusual incidents regarding clients immediately by telephone to the Department in accordance with all federal, state, and local laws and regulations. Furthermore, Chapter 415 F.S., titled *Adult Protective Services*, classifies Department personnel and its contractors as “mandated reporters” who must report any situation of neglect, abuse, or exploitation. Reporting any observed adverse incident may assist in identifying possible situations involving neglect, abuse, or exploitation.

The objective of this test was to identify any adverse incidents involving an in-home meal services client and staff from G.A. Food Services or Meals on Wheels.

The Audit Team met with Department personnel to gain an understanding of the incident reporting process regarding interactions with G.A. Food Services and/or Meals on Wheels. Copies of incident reports occurring within the audit period were obtained by the Audit Team and were reviewed for any recurring/repeatable issues and to identify what corrective actions, if any, were taken.

Once an unusual incident is identified, a written Client Adverse Incident Report must be submitted electronically to the Department within one business day of the incident. Unusual incidents include but are not limited to: client falls, safety issues, altercations, client self-neglect or property damage.

Upon receipt of the adverse incident report, information from the report is added to a master log for monitoring and follow-up. This logged information includes client information (name and address), summary of the incident, date and time of the incident, date and time the incident was reported, to whom the incident was reported to, and the name of the person who submitted the report.

Department personnel then conducts a follow-up to verify the facts of the incident, identify short/long term effects of the incident, and make appropriate notations in the client’s file. This

follow-up includes, but is not limited to, site visits to the client's home and/or communications with the client and/or the client's family, and G.A. Food Services.

Results of Testing

The Audit Team did not identify any adverse incidents involving clients and any personnel of G.A. Food Services or the sub-contractor, Meals on Wheels, on the reports reviewed. The Audit Team also did not identify any recurring or repeatable issues involving G.A. Food Services and/or Meals on Wheels staff. The majority of incidents listed on the reports were for client falls or hospitalizations. The Audit Team did note in its review of the adverse incident reports that the reported incidents resulted in home delivered meals being placed on hold for six (6) clients enrolled in the in-home food services program.

The Department has a process to track and record adverse incidents involving in-home meal services clients and G.A. Food Services and/or Meals on Wheels. They have also developed a process to communicate with G.A. Food Services regarding concerns involving clients. No exceptions were noted.

RECOMMENDATION

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