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AUDIT REPORT



20 Recommendations to Improve Controls over Social Service Financial Assistance

January 2025

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Audit Executive Summary

20 Recommendations to Improve Controls over Social Service Financial Assistance

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Background | Clark County Social Service provides care, support and relief to poor, indigent, incompetent, and elderly residents who are not eligible for other state, federal, or local programs.

The department is responsible for ensuring that Clark County meets its health, welfare, and community responsibilities pursuant to Nevada Revised Statutes (NRS) Chapter 428 and Clark County Code of Ordinances Title 2, Chapter 2.48.

Social Service utilizes a case management system, the Automated Case Management System (ACES), to support participant intake, eligibility screening, client management, and financial management.

Objectives | We conducted this audit to evaluate the effectiveness of internal controls over financial assistance provided by Social Service. This audit covered the following programs:

- Burial & Cremation
- Financial Assistance & Senior Financial Assistance
- Homemaker Home Health Aide (HHHA)
- Long Term Care

We issued separate audit reports for the assistance provided by Social Service related to CARES funding and for the Automated Case Management System.

Summary and Key Findings |

Overall, the Social Service department has adequate internal controls over the provision of community support and financial assistance. However, we identified 11 areas where internal controls can be improved.

We found the following:

- One unlicensed HHA Provider;
- Plan of Care hours vary between the handwritten Plan of Care and hours approved in ACES;
- There is no review of Plan of Care hours provided to clients;
- Requests for additional home health hours are made outside of the normal approval process;
- Manual check controls can be improved.

Recommendations | The audit report includes 20 recommendations encompassing the following:

- Ensuring all HHA Providers are properly licensed;
- Documenting HHA Plan of Care hours and implementing a review of HHA hours provided to hours billed;
- Recording manual checks issued from the imprest account in a dedicated check register and restricting access to the imprest account spreadsheet;
- Implementing separation of duties for manual checks and the reconciliation of the imprest account.

Details for each of those recommendations, along with others, are in the body of the report.

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Background

The Clark County Department of Social Service provides care, support, and relief to poor, indigent, incompetent, and elderly residents who are not eligible for other state, federal, or local programs. The department is responsible for ensuring that Clark County meets its health, welfare, and community responsibilities pursuant to Nevada Revised Statutes (NRS) Chapter 428 and Clark County Code of Ordinances Title 2, Chapter 2.48.

The primary mandates are to provide financial, home health aide assistance, long-term nursing care assistance, and burial/cremation assistance. Social Service is also responsible for other services and programs as assigned by the Board of County Commissioners. Table 1 describes some of the department's programs.

Table 1. Clark County Social Service Provides Various Programs to Help Those in Need

Program Name	Description
Burial and Cremation Services	Clark County is responsible for providing reimbursement to a contracted crematory, cemetery, funeral establishment, or direct cremation facility for the cremation or burial of indigent individuals who die within Clark County and who meet eligibility guidelines.
Financial Assistance	Financial assistance is provided for rent/mortgage, utilities, and other supportive services. An individual or household applying for financial assistance from Social Service must meet all eligibility criteria and participate in a case plan to attain self-sufficiency and /or sustainability.
Transportation Assistance	Social Service provides transportation assistance for indigent persons in Clark County to return to their resident state/county as required under NRS 428.080.
Homemaker Home Health Aide Program	The Homemaker Home Health Aide program provides assistance to seniors and disabled residents who need in-home support with grocery shopping, prescription pickup, laundry, light housekeeping, and meal preparation. Clark County Social Service contracts with private agencies for homemaker services.
Long Term Care	Social Service provides financial assistance and placement in adult day care and group care facilities

	<p>and nursing homes to eligible residents who are unable to live independently. The program aims to preserve independence and ensure cost-efficient care is provided.</p> <p>Eligibility for long term care is determined by an assessment of need and pre-established eligibility criteria. All prior resource programs to assist with payment of long-term care are pursued prior to providing payment.</p>
<p>CARES Housing Assistance Program (CHAP)</p>	<p>The CARES Housing Assistance Program (CHAP) served residents of Clark County who suffered substantial financial hardship and lacked sufficient income or resources available to pay their housing costs because of the COVID-19 emergency or the response to that emergency.</p> <p>The program has now evolved to provide eviction prevention services and housing assistance to individuals on fixed income. We issued a separate report on the CHAP program on October 23, 2024.</p>

Note: The Department also provides other services including alternative health care, homeless outreach and coordinated intake, youth services and HIV/AIDS¹ assistance.

Social Service utilizes a case management system, the Automated Case Management System (ACES), to support participant intake, eligibility screening, client management, and financial management.

Homemaker Home Health Aide services are provided under a Master Contract approved by the Board of County Commissioners. An Ad-Hoc Committee comprised of four individuals from Social Service reviews and evaluates proposals from providers. Providers must be properly licensed and maintain required insurance.

Annually, the Board of County Commissioners approves an appropriation of funds to Clark County Social Service for nursing home services for indigent persons living in Clark County. Clark County Purchasing approves, and issues purchase orders for qualified and licensed nursing home providers who provide these services to eligible clients.

These providers are required to be licensed and are regulated by the State of Nevada, in accordance with Nevada Revised Statute 654. All providers execute a Memorandum of

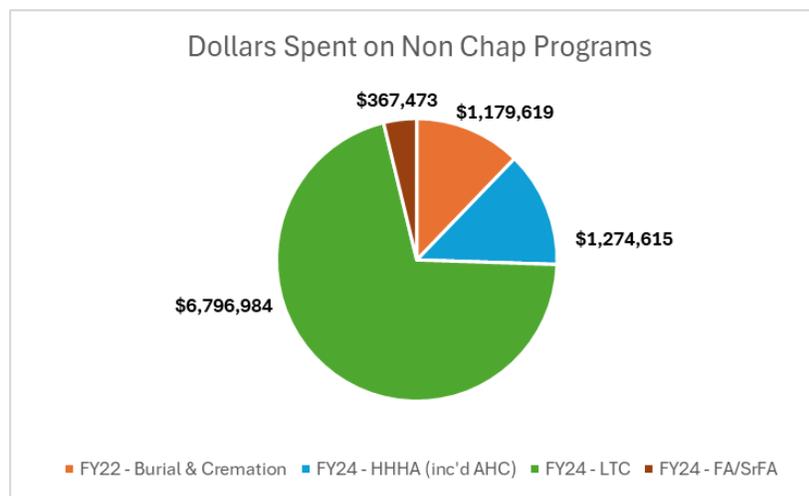
¹ Human Immunodeficiency Virus (HIV); Acquired Immune Deficiency Syndrome (AIDS)

Understanding, approved by the Board, in accordance with Clark County Ordinance 2.48.70.

Dollars Spent on Financial Assistance Programs

For the programs audited, the County disbursed the amounts shown in Figure 1.

Figure 1.



Source: Auditor prepared from Clark County general ledger.

Objective

The objectives of our audit were to determine whether:

- Internal controls over financial assistance programs administered by Social Service were effective; and
- Manual controls and/or internal processes are adequate to minimize improper financial assistance payments.

Conclusions

Overall, we found the controls over the issuance of financial assistance benefits are acceptable. The Department processed financial assistance applications for Burial & Cremation, Homemaker Home Health Aide, Long Term Care and Financial Assistance/Senior Financial Assistance in accordance with program rules.

However, we identified 11 areas where Social Service could improve controls. We found that manual check controls for the disbursement of financial assistance payments can be improved. We also found that one provider for homemaker home health aide services lacked a Nevada Department of Health and Human Services License.

We found that there is no review of weekly homemaker home health aide hours provided to clients versus hours approved in the Agreement for Plan of Care, and that requests for additional hours are made outside of the normal approval process. Additionally, the Plan of Care hours vary between the handwritten agreement for the Plan of Care and the hours approved and entered into ACES.

We also found that the homemaker home health aide Plan of Care sheets do not always include the number of hours provided and that Social Service Fiscal Staff approved payment for housekeeping only services, which is not allowed by the program.

For long term care, we found that Social Service did not always obtain the required signed reimbursement agreements, there should be a separation of duties between skilled nursing rate entry and the individual who processes payments, skilled nursing rates are not easily accessible or always accurately provided by the State of Nevada, and one small overpayment was made.

Lastly, we found that ACES causes inefficiencies due to technical issues and a lack of reporting capabilities, causing employees to spend additional time creating manual reporting spreadsheets.

Findings are rated based on a risk assessment that takes into consideration the circumstances of the current condition including compensating controls and the potential impact on reputation and customer confidence, safety and health, finances, productivity, and the possibility of fines or legal penalties. It also considers the impact on confidentiality, integrity, and availability of data.

11 Total Audit Findings

4 High Risk Findings



High risk findings indicate an immediate and significant threat to one or more of the impact areas.

7 Medium Risk Findings



Medium risk findings indicate the conditions present a less significant threat to one or more of the impact areas. They also include issues that would be considered high if one control is not working as designed.

0 Low Risk Findings



Low risk findings are typically departures from best business practices or areas where effectiveness, efficiency, or internal controls can be enhanced. They also include issues that would be considered high or medium risk if alternate controls were not in place.

Findings, Recommendations, and Responses

Manual Check Controls Can be Improved



We found that manual checks written in the Social Service Cashier Office are not recorded on a dedicated manual check register. Further, although manual check stock inventories are secured before use, Social Service does not keep a sequential record of manual checks written.

Manual check transactions are entered onto the daily Imprest Log spreadsheet using the manual check number, date, and amount; however, the payee's name is not included in this entry. The Cashier's Office then sends a copy of the manual check and the manual check stub with supporting documentation to Social Service Finance staff for entry into Bank of America Cash Pro, which provides additional verification and security when the checks are cashed.

The same individual enters manual checks into Bank of America Cash Pro and reconciles the imprest bank account.

All payments and reimbursements are entered onto the manual Imprest Log spreadsheet, which is accessible for entry, review and approval by several staff members. Spreadsheet data is not protected from alteration and any changes made are not tracked.

Without a sequential manual check log usage procedure, control over manual check usage and tracking is diminished, thereby allowing for possible misappropriation and/or reconciliation errors.

Recommendation

- 1.1 Record manual checks issued from the imprest account in a dedicated check register.
- 1.2 Reassign the duties of manual check entry into Bank of America Cash Pro and imprest bank reconciliation to ensure that they are not performed by the same individual.
- 1.3 Review options available to protect data entered into the Imprest Log to improve data integrity controls.

Management Response

- 1.1 Cashiers' office will record all manual checks in a check register document when checks are issued.
- 1.2 The primary person responsible for entering data into Bank of America Cash Pro does not have access to approve or issue any checks. The backup person has been changed to a person who has no access to approve or issue any checks.
- 1.3 The Imprest Log has been setup with password protection and tracking all changes.

One Provider For Homemaker Home Health Aide Services Lacked a Nevada Department of Health and Human Services License



We reviewed the listing of current approved Homemaker Home Health Aide providers and found one provider did not have a valid license on the State of Nevada Department of Health and Human Services, Division of Public and Behavioral Health (DPBH) website. Social Service currently has 22 Homemaker Home Health Aide providers on their approved listing.

The Board of County Commissioners approves the master contract for Homemaker Home Health Aide agencies, and each participating agency must be willing to accept and abide by the contract. Each provider agency must complete an application with Social Service and go through an evaluation process before receiving a contract.

The contract requirements include having a valid license with the State of Nevada Department of Health and Human Services. Additionally, Nevada Revised Statutes 449.03005 along with Nevada Administrative Code 449.752 require a license for agencies that provide nonmedical services related to personal care to elderly persons or persons with disabilities in the home.

Social Service did not identify the missing license during their evaluation of the provider's initial application. The provider was new when they applied to contract with Social Service, and they were not aware of the need to complete that additional licensure with the state. The provider did provide their State of Nevada and Clark County business licenses.

Social Service paid this provider \$192,740 since the contract inception. Utilizing unlicensed providers can open Social Service and the County to liability issues and potential litigation due to those liability issues.

Recommendation

- 2.1 Implement a procedure to verify all required licenses prior to adding a Homemaker Home Health Aide Services provider.
- 2.2 If the provider discussed above is unable to obtain the required license, assess the options for allowing current clients to continue with this provider or moving their clients to another provider.

Management Response

- 2.1 Social Service currently has a procedure for the application evaluation committee to review applicant licenses as part of the evaluation process. A checklist of all applicable items to review will be created as a secondary review.
- 2.2 Social Service is maintaining communication with the provider. As of 12/12/2024, the provider has submitted all applicable documentation to the state licensing board and is waiting on the scheduled appointment time which is the next required step.

Plan of Care Hours Vary Between Handwritten Agreement for Plan of Care & Hours Approved and Entered into ACES



We found that the hours written on the Agreement for Plan Of Care do not match the hours that are approved in ACES for the Plan Of Care. We also found instances where approved hours were not indicated on the Agreement for Plan of Care document.

Authorized system hours should match the hours determined by the Social Worker on the Agreement for Plan of Care sheets.

An operational suggestion was made by the fiscal unit a number of years ago to increase the approved hours in ACES in case there is a need for a temporary increase in hours due to specific circumstances. The premise was that having some cushion in the approved hours in ACES lessened the workload on social workers and fiscal when clients' needs change.

However, due to this practice, Social Service could pay providers for more hours than the Social Worker evaluates as being needed, without a review or approval of the increased hours.

In our sample, there were 96.5 hours in excess of the hours determined as needed by the Social Worker in the Plans of Care, totaling \$2,895 in potential additional billings.

Recommendation

- 3.1 Require Social Workers to specify client needed hours on the Agreement for Plan of Care document.
- 3.2 Enter the Agreement for Plan of Care hours in ACES. Have a Social Worker re-evaluate and update the forms when a client's needs change.

Management Response

- 3.1 Social Service has updated the Agreement for Plan of Care form to include assigned hours and days. This updated form will be an attachment in the upcoming contract effective July 1, 2025.
- 3.2 Social Service will enter the agreement for Plan of Care hours in ACES based on the information provided in the updated form. This will be effective July 1, 2025, with the upcoming contract cycle.

There is No Review of Homemaker Home Health Aide Weekly Hours Provided to Clients Versus Hours Approved in the Agreement for Plan of Care & Requests for Additional Hours Are Made Outside the Normal Approval Process



There is no review of Homemaker Home Health Aide weekly hours that are provided to clients versus the hours approved in the Agreement for Plan of Care. Additionally, on occasion there are requests made to add hours to the amount paid to providers that are outside of the normal approval process.

We reviewed 10 Homemaker Home Health Aide cases and found that Social Service fiscal staff, who are responsible for processing invoices, do not have access to the Agreement for Plan of Care. The Plan of Care indicates the number of hours approved for services on a weekly basis. Staff processing invoices can only view the number of total hours for the service period in ACES. The total hours authorized and entered into ACES will not allow staff to process an invoice for more than indicated overall. Additionally, there is no check to ensure the hours billed by providers for weekly services agree to the hours assessed and indicated in the Agreement for Plan of Care.

To ensure complete review of services billed, all pertinent information must be made available to individuals processing invoices or other designated individuals. Without knowing the number of hours authorized on a

weekly basis per client on the Agreement for Plan of Care, there is no way to ensure a provider is not billing in excess of agreed upon service hours on a weekly basis. All requests for additional hours or increases in services provided should go through the appropriate review and approval process.

Staff are not currently reconciling the hours indicated on provider timesheets to the hours approved on the Agreement for Plan of Care. Without this comparison, it is possible for a provider to bill and be paid for hours in excess of those assessed as being needed.

Recommendation

- 4.1 Provide fiscal staff with access to the Agreement for Plan of Care to ensure hours on provider time sheets align with the hours in the Plan of Care.
- 4.2 Alternatively, designate another individual to review the timesheets included with provider invoices to ensure the weekly hours match.
- 4.3 Require any increases in hours be approved by a supervisor.

Management Response

- 4.1 Social Service issued a memo to Human Services Finance with direction to notify Adult Care Services email Inbox concerning invoice concerns or discrepancies. Social Service is currently assessing possible data management systems to replace ACES, including capability to review applicable documents for invoice review.
- 4.2 Social Service is currently assessing staffing options to review timesheets included with provider invoices to ensure the weekly hours match prior to sending to fiscal to review.

Technical Issues with ACES Creates Operating Inefficiencies



Throughout our various walkthroughs and meetings with Social Service staff at all levels, a common complaint was employees encountering issues when trying to perform daily job duties in ACES. As an example, there are often issues getting long term care or HHHA cases to process properly through ACES. This requires a lot of back and forth with the Information Technology department to determine what the issues may be.

As another example, in a case that came up during a meeting we had with Social Service for HHHA, there was a

form that needed to be printed twice in order for the case to proceed.

Another longstanding technical issue in ACES involves generating correspondence. When generating correspondence using Microsoft Word the first time, as in the first case of the day, the correspondence will generate. However, for all subsequent cases, the correspondence must be generated twice. This is an issue dating back to 2014.

On occasion, when a case is being processed, the user will get an error that there is "no ID attached", when in fact the ID is attached. Other times, ACES will request date of birth verification, even though the box was checked indicating the caseworker verified the date of birth.

Further, when processing long term care cases, any change to income for the client can impact every payment previously made, and result in takebacks, even if there is a penny difference. The Social Service fiscal unit sees different screens/information in ACES than what is seen by the operations side, making it difficult to troubleshoot issues. Sometimes a long-term care payment cannot be fully processed due to some small issue, such as checking/unchecking/rechecking a box on a particular screen.

These various issues result in inefficiencies and staff time that would be better used to do core job duties, rather than continually dealing with application issues, some of which have been long-standing.

Applications should provide efficiencies to staff in processing daily job functions. When an application has continuous technical issues and glitches that cause staff to have to repeat actions and/or perform workarounds to the application, this decreases the efficiencies and reduces staff capacity.

Recommendation

- 5.1 Pursue resolutions in ACES to issues experienced by staff in all areas, including HHA, alternative health care, and long-term care; or
- 5.2 Include resolutions to common issues when developing detailed requirements for a future application.

Management Response

- 5.1 Social Service will be meticulously detailing the steps needed to complete processes in ACES. A detailed log of issues and resolutions will be developed and reviewed with Clark County IT to ascertain any

resolutions while simultaneously conducting research and vetting new data management systems.

- 5.2 Detailed log of issues and resolutions will be utilized while researching and vetting possible replacement data management systems.

ACES Lacks Reporting Capabilities Causing Employees to Spend Additional Time Creating Manual Reporting Spreadsheets



During various walkthroughs for areas such as Long-Term Care, Homemaker Home Health Aide, Financial Assistance & Senior Financial Assistance, and Burial and Cremation, we found that employees keep multiple offline Excel spreadsheets for tracking and statistical purposes.

The ACES application does not provide many built-in system reports that are needed for essential Social Service business functions.

Applications should provide efficiencies to staff in processing daily job functions. However, ACES' lack of reporting capabilities cause staff to create manual reports outside the application. This increases the time to perform daily operations.

Additionally, offline reports are subject to errors and/or missing pertinent information, as they must be maintained and updated manually by staff.

Recommendation

- 6.1 Implement additional reporting through ACES to reduce or eliminate offline spreadsheets; or
- 6.2 Include additional reporting requirements when evaluating a replacement application.

Management Response

- 6.1 A detailed log of issues and resolutions will be developed and reviewed with Clark County IT to ascertain any resolutions while simultaneously conducting research and vetting new data management systems.
- 6.2 Detailed log of issues and resolutions will be utilized while researching and vetting possible replacement data management systems.

Social Service Fiscal Staff Approved Payment for Housekeeping Only Services



Generally, providers submit one invoice monthly or bi-weekly for all services provided during the period. We used professional judgement to sample 10 cases from 123 invoices during our audit period. Of the 10 cases we reviewed; we identified one for housekeeping services only.

According to Clark County Social Service Policy, housekeeping services are not to be provided as a standalone service. They are limited to half an hour a week, with a maximum of two hours per month, in conjunction with other care services. The limit of two hours per month of cleaning is designated on the Agreement for Plan of Care. The client signs the plan of care, and then this plan is also shared with the agency so that everyone understands what services are approved and the number of hours and days that are allotted for these services.

There is also an In-Home Services Agency Handbook that is on the Social Service website and is shared with providers (agencies) upon initiating a contract. The Handbook also specifies that cleaning services are limited to two hours per month and can only be provided in conjunction with another task/service. Although Social Service communicated this policy to providers and clients, there was no documentation of this policy requirement for use by staff to review during invoice processing.

Social Service paid \$118 for housekeeping only services. Our sample was not significant, so we cannot extrapolate the error to the whole population. However, there were no controls to prevent other erroneous payments.

Recommendation

7.1 Develop policies and procedures for reviewing invoices against payment criteria prior to approval.

Management Response

7.1 Social Service developed a process to be notified by Human Services Finance staff if an invoice is missing key components and/or cleaning only services are provided prior to approval. Social Service will review invoice and follow up with provider.

Plan of Care Sheets Do Not Always Include the Number of Hours Approved



We used professional judgment to select and review 10 Homemaker Home Health Aide cases and found at least one instance where a client did not have any specific number of hours listed on the physical plan of care sheet. The Agreement for Plan of Care form does not have a designated space for notating hours of care needed.

Social Workers assess clients to determine what types of services they need, as well as how many days and hours per week they need services. This assessment allows the Social Workers to develop the Agreement for Plan of Care, which documents the services needed. Without the hours of care identified by the Social Worker noted in the Agreement for Plan of Care, it is not possible to determine whether hours were authorized, provided and/or billed accordance with the assessment. Because of this, Social Service could pay for services not identified by the Social Worker during their assessment.

Recommendation

8.1 Update the Agreement for Plan of Care documents to include a designated area to indicate the hours per week authorized.

Management Response

8.1 Social Service has updated the Agreement for Plan of Care form to include assigned hours and days. This updated form will be an attachment in the upcoming contract effective July 1, 2025.

Reimbursement Agreements Were Not Executed For Long Term Care Cases



We identified multiple long term care cases where required Reimbursement Agreements were not signed and executed.

Reimbursement agreements are agreements between Social Service and the service recipient that if they gain any lump sums of money, they will repay Social Service for the services they were provided. These agreements are legal and binding and are to be entered freely by each participant. While the chances of a reimbursement scenario is improbable, it is not impossible, thus Social Service on behalf of the County has to act as responsible stewards and ensure services are repaid when appropriate.

ACES will not process a payment unless a Reimbursement Agreement is included. In the identified cases, individuals were unable to sign the agreement due

to various limitations, such as being ventilated, incoherent etc. In order to process the payment, the agreements were generated but remained blank.

Conditioning staff to bypass internal controls is a poor business practice and could lead to non-compliance with other controls. Without a binding agreement, Social Service could pay for Long Term Care services for an applicant that has the means to pay for such services themselves, reducing funding available to other clients with a need for services.

Recommendation

- 9.1 Review the policy requiring a signed Reimbursement Agreement, as an unexecuted agreement does not preclude someone from receiving services if needed.
- 9.2 Either enforce or revise the requirement as appropriate.

Management Response

- 9.1 Social Service will update the policy to no longer require signed reimbursement agreement in outlined situations.
- 9.2 Social Service will update the policy to no longer require a signed reimbursement agreement in outlined situations.

Skilled Nursing Rates are Entered By the Same Individual Who Processes Invoices for Payment



The same individual, a Finance Administrative Specialist, both updates the Skilled Nursing Facility rates in the ACES application, and reviews and approves invoices for payment. This is a separation of duties issue.

Best practices suggest that Social Service Finance should follow proper segregation of duties for entering and updating rates of payment and approval/paying of invoices. The entry of payment rates for Skilled Nursing Facilities into ACES and the review and payment of invoices for Skilled Nursing Facilities should be performed by separate individuals.

Having the same individual enter rates of pay and approve invoices allows for possible misappropriation and/or errors in payment rates as there is not a separate individual reviewing and confirming the rates of pay.

Recommendation

- 10.1 Reassign the duties of entering rates of pay for Skilled Nursing Facilities into ACES and invoice

review and payment to ensure that they are not performed by the same individual.

Management Response

- 10.1 Social Service will reassign the duty of entering the rate of pay for Skilled Nursing Facilities into ACES to a member of the IT team to separate duties.

Skilled Nursing Rates are Not Easily Accessible or Always Accurately Provided by the State of NV; One Small Overpayment Was Made



Social Service contracts for skilled nursing services are based on Medicaid rates. The Department of Health and Human Services, Division of Health Care Financial and Policy (DHCFP) decided to discontinue publishing all of the Medicaid rates and it has become difficult to obtain the rates from the State. Some of the Medicaid rates are posted online but are changed more frequently than on a quarterly basis, with no notification or indication on DHCFP's website as to when the changes were made. Additionally, rates posted in the month of February 2024 were incorrect.

We recalculated payments for 10 cases. In one case, the Medicaid rate used in one of the calculations was off slightly, resulting in a small overpayment of \$23.87. We believe this reflects the complexity of the Medicaid rate schedules and information provided by the State of Nevada, Department of Health and Human Services.

Underlying rates intended to be used to calculate the rate of pay for Skilled Nursing Facilities should be readily accessible, clear-cut, and not be a moving target.

With Medicaid rates being difficult to obtain, rates being changed on more than a quarterly basis, and on at least one occasion rates posted by the State being incorrect, there are too many opportunities for incorrect or outdated rates being used to calculate payments to Skilled Nursing Facilities, which can lead to either overpayment or underpayment to facilities.

Recommendation

- 11.1 We recommend Social Service review the basis for the rate of pay for Skilled Nursing Facilities and consider updating to a more streamlined/simplified basis of pay rates.

Management Response

- 11.1 Social Service will analyze alternative methods of determining the daily Skilled Nursing Facility rates.

Appendix A: Audit Scope, Methodology, and GAGAS Compliance

Scope

The audit covered the period from January 2, 2021 through October 3, 2024. Our audit period for Burials & Cremations was January 2, 2021 through April 30, 2022; all other sections covered the period January 2, 2024 through May 31, 2024. The transportation program was not audited and the CHAP program was audited and reported on separately. The last day of field work was October 3, 2024. This audit was performed as part of our audit plan.

Methodology

To accomplish our objectives, we performed a preliminary survey where we gathered background information, reviewed applicable laws and regulations, and interviewed staff and management. We then identified risks relevant to our audit objective.

Based on the risks identified during our preliminary survey, we developed an audit program and then performed following procedures:

- Reviewed the most recent policies and procedures for each functional area to determine whether the policies are in written form, detailed, inclusive of employee responsibilities, and plan training is performed.
- Performed a walkthrough of cashiering controls.
- Interviewed staff involved to gauge their familiarity with indicated processes and their overall familiarity with the procedures to be followed for each functional area.
- Obtained a listing of payments related to each functional area for our audit period and used professional judgment to select a sample of payments for review; and then
- Performed case workflow testing in ACES to determine whether:
 - Social Service properly computed eligibility for financial assistance programs based on household size, household income, household resources, listed assets and specific program eligibility criteria;
 - All required supporting documentation was uploaded with the application, such as identification, paystub or other income source, bank statements, lease agreement or mortgage statement, reimbursement agreement, and any other applicable documents such as utility bill, auto payments, etc.;
 - Any other pending applications existed at the time of application;
 - Applicant was not disqualified for benefits;
 - Financial case workflow could not proceed without the requisite user input;

- Financial assistance payments were approved by required supervisory staff; and
- A secondary review was done by a supervisor.
- Reviewed care facility and home health care providers to ensure they had required licenses.
- Confirmed providers were approved by the BCC.
- Confirmed benefits paid agreed with contracted rates.
- Reviewed to ensure client was not deceased or in a medical facility (other than the approved Long Term Care facility) at time-of-service dates.
- Confirmed referrals for burial and cremation were from a contracted mortuary/funeral home.

While some samples selected were not statistically relevant, we believe they are sufficient to provide findings for the population as a whole.

Our review included an assessment of internal controls in the audited areas. Any significant findings related to internal control are included in the detailed results.

Standards Statement

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our department is independent per the GAGAS requirements for internal auditors.