

**County of Solano  
Office of the Auditor-Controller**



**SECOND FOLLOW-UP REVIEW TO THE  
IN-HOME SUPPORT SERVICES (IHSS) INTERNAL CONTROL  
REVIEW REPORT**

**January 22, 2019**

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## **INTRODUCTION/OBJECTIVE/SCOPE OF REVIEW**

Pursuant to the fiscal year 2018/19 audit plan, the Solano County Auditor-Controller's Office Internal Audit Division (Division) conducted a second follow-up review of the In-Home Support Services (IHSS) Internal Control Review Report. After the completion of the first follow-up review in May 2018, two (2) recommendations were partially implemented and two (2) recommendations were not implemented. This follow-up report is limited to reviewing actions taken as of December 31, 2018, on the four (4) outstanding recommendations identified on the first follow-up review report dated May 18, 2018.

We conducted our review in accordance with the *International Standards for the Professional Practice of Internal Auditing* as developed by the Institute of Internal Auditors.

## **BACKGROUND**

IHSS is a statewide program administered at the County level under the direction of the California Department of Social Services (CDSS). The Older and Disabled Adult Services (ODAS) division of the Health and Social Services (H&SS) Department administers the IHSS Program in Solano County.

The Division performed an internal control review of the IHSS Program in 2017 and issued an internal control review report (original report) dated April 27, 2017. The original report identified nine (9) areas needing improvement and eleven (11) recommendations. The Division conducted a follow-up review in 2018 and issued a follow up review report (follow-up report) dated May 18, 2018. The follow-up report indicated IHSS Program management fully implemented seven (7) recommendations from the original report, was in the process of implementing two (2) recommendations, and did not implement two (2) recommendations.

## **SUMMARY**

Based upon our follow-up review, the IHSS Program management fully implemented one (1) recommendation and partially implemented three (3) recommendations. The Division recommends the IHSS Program provide quarterly status updates to the H&SS Compliance Unit for follow-up on the three (3) partially implemented recommendation.

The Internal Audit Division would like to acknowledge the time, cooperation, and assistance of the IHSS Program management and staff during our review.

The following is a list of findings and related recommendations identified in the report dated May 18, 2018 and their status as of December 31, 2018.

<b>Finding Number</b>	<b>Findings/Recommendations</b>	<b>Previous Status</b>	<b>Current Status</b>	<b>Comments</b>
<b>A.</b>	<b>The Supervisor's Review and Approval of Intake Cases Should be Documented</b>			
	Develop a process to document the supervisor's review and approval of intake cases.	Partially Implemented	Partially Implemented	The IHSS Program management adopted a policy and procedures for documentation of supervisor's review of intake cases resulting in the implementation of a case review spreadsheet to document the supervisor's review of intake cases. However, our verification disclosed supervisors did not consistently review intake cases.
<b>B.</b>	<b>Random Sampling of Error-Free Provider Timesheets Should Be Performed</b>			
	Develop a process to randomly sample provider's timesheets.	Not Implemented	Fully Implemented	The All County Letter (ACL) requiring the Case Management, Information and Payroll System (CMIPS) to hold one percent (1%) of error-free timesheets for random sampling and verification of signatures was released in May 31, 2017. The IHSS Program adopted a policy and procedures for reviewing timesheets that are in the CMIPS queue. The policy requires staff to verify signatures of providers and/or recipients who were included in the queue.

Finding Number	Findings/Recommendations	Previous Status	Current Status	Comments
<b>C.</b>	<b>Re-assessments Were Not Consistently Performed in a Timely Manner</b>			
	Monitor cases due for reassessments and require staff to perform re-assessments in a timely manner.	Not Implemented.	Partially Implemented	The IHSS Program management implemented a policy and procedures for managing social worker caseload. There were 934 cases due for reassessment during our follow-up review in May 2018. The number of cases overdue for reassessment were down to 518 as of December 31, 2018.
<b>E.</b>	<b>Low Compliance with Required Minimum Desk Reviews and Home Visits</b>			
	Conduct desk reviews and home visits. If required minimum desk reviews and home visits are not anticipated to be completed, submit timely explanation to CDSS.	Partially Implemented.	Partially Implemented	<p>CDSS provides the number of required minimum desk reviews and home visits before the beginning of each fiscal year.</p> <p>For FY 2017/18, IHSS was required to complete 311 desk reviews and 62 home visits. IHSS completed 211 (68%) desk reviews and 56 (90%) home visits.</p> <p>For FY 2018/19, IHSS was required to complete 312 desk reviews and 62 home visits. As of December 31, 2018, the IHSS staff completed 40% of the required desk reviews and home visits for FY 2018/19. The IHSS Program management represented they anticipate 100% completion of the required desk reviews and home visits for the current fiscal year.</p>

**Management Response:**

H&SS largely agrees with the findings and recommendations of the Internal Audit Division. As indicated above, the recommendation to develop a process to randomly sample providers' timesheets has been fully implemented. The recommendation to conduct the minimum number of desk reviews and home visits, or submit a timely explanation to CDSS, is expected to be fully implemented by the end of FY 2018/19. The recommendation to monitor cases due for reassessments and require staff to perform reassessments in a timely manner is being implemented, and the backlog of cases overdue for reassessments has been reduced by nearly fifty per cent. Implementation of the recommendation to develop a process to document the supervisor's review and approval of intake cases is ongoing.

IHSS will provide quarterly status updates to the H&SS Compliance Unit for follow-up on the three (3) partially implemented recommendations.

H&SS thanks the Internal Audit Division for its continued oversight and support of the IHSS Program and for its recommendations to improve the IHSS Program's performance.