

COUNTY OF SACRAMENTO

DEPARTMENT OF FINANCE - AUDITOR-CONTROLLER DIVISION – INTERNAL AUDIT UNIT

INTERNAL AUDIT REPORT WELLSPACE HEALTH FISCAL MONITORING AGREED-UPON PROCEDURES

DEPARTMENT OF HEALTH SERVICES



Audit Committee Submittal Date: 04/17/2020

SUMMARY

Background

This fiscal monitoring Agreed-Upon Procedures is originally requested by Department of Health Services (DHS) as WellSpace Health (WellSpace) is assessed as one of the high risk subrecipients based on DHS's subrecipient risk assessment. For the purpose of cost effectiveness and efficiency, Department of Child, Family, and Adult Services (DCFAS) and Department of Human Assistance (DHA) who also have WellSpace as a subrecipient, collaborated with DHS and participated to this fiscal monitoring engagement with Department of Finance Internal Audit Unit.

Audit Objective

To assist DHS to assess WellSpace's financial condition and compliance with the Agreements between DHS and WellSpace.

Summary

Based on our agreed-upon procedures performed, we noted some concerns regarding WellSpace's claim submission.

Department of Finance

Ben Lamera
Director



Auditor-Controller Division

Joyce Renison
Assistant Auditor-Controller

County of Sacramento

February 19, 2020

Dr. Peter Beilenson, Director
Department of Health Services
7001-A East Parkway, Suite 1100
Sacramento, CA 95823

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Dear Dr. Beilenson:

We have performed the procedures enumerated below, which were requested and were agreed to by you regarding WellSpace Health (WellSpace)'s fiscal compliance as outlined in the contractual agreements (Agreements) listed below:

- Alcohol and Drug – Outpatient, Residential and Detoxification Services:
 - Negotiated Rate Agreement No. 7206000-18-017 for the period from July 1, 2017 to June 30, 2018
 - Negotiated Rate Agreement No. 7206000-19-017 for the period from July 1, 2018 to June 30, 2019

- Mental Health Services Act (MHSA) – Suicide Prevention Crisis Line (SPCL):
 - Cost Reimbursement Agreement No. 7202100-18-017 for the period from July 1, 2017 to June 30, 2018
 - Cost Reimbursement Agreement No. 7202100-19-017 for the period from July 1, 2018 to June 30, 2019

- Public Health – Ryan White:
 - Negotiated Rate Agreement No. 7207500-13/20-712 A13 for the period from July 1, 2017 to June 30, 2019

- Public Health – Virtual Dental Home (VDH):
 - Cost Reimbursement Agreement No. 7207500-18/21-290 for the period from July 11, 2017 to June 30, 2019

This agreed-upon procedures engagement was conducted to assist the Department of Health Services (DHS) to assess WellSpace's financial condition and compliance with the above Agreements.

DHS's management is responsible for monitoring WellSpace's compliance of the Agreements' requirements. The sufficiency of the procedures is solely the responsibility of DHS's management. Consequently, we make no representation regarding the sufficiency of the procedures described on page 2 and 3 of this report either for the purpose for which this report has been requested or for any other purpose. This report is applicable solely to the Agreements referred on page one of this report and is not intended to pertain to any other agreements of DHS or WellSpace.

The procedures we performed for the Agreements and our findings were as follows:

- 1) Internal Control – We reviewed WellSpace's written internal control policies and procedures including purchasing, vendor payments, payroll, claim submissions, cost allocations, general ledger, and financial report preparation. We also reviewed WellSpace's written procedures for clients' admission and release, program eligibility verification, and services provided for its programs.

Finding: We did not note any exceptions from our review of WellSpace's written internal control policies and procedures for purchasing, vendor payments, payroll, claim submissions, cost allocations, general ledger, financial report preparation or program procedures (clients' admission and release, program eligibility verification, and services provided) except that WellSpace did not provide us with its written program procedures for its Ryan White Program. Therefore, we could not review WellSpace's program procedures for its Ryan White Program.

- 2) Financial Statements – We reviewed WellSpace's audit reports for years ended June 30, 2017 and 2018 to identify any concerns or issues that require your attention.

Finding: We did not note any exceptions from our review of WellSpace's audit reports.

- 3) Claim Submission – We reviewed WellSpace's monthly invoice claims for: September 2017, June 2018, November 2018, and December 2018. We haphazardly selected and tested 60 transactions from these monthly claims for each program.

Finding: We noted several exceptions resulted in questioned and disallowed cost claiming. See Attachment I, *Findings and Recommendations* and Schedule I, *Schedule of Questioned and Disallowed Costs*.

- 4) General Ledger – We traced WellSpace's monthly invoice claims for September 2017, June 2018, November 2018, and December 2018 to its general ledger.

Finding: We did not note any exceptions from our review of WellSpace's general ledger.

- 5) Cost Allocations – We reviewed WellSpace’s cost allocation policies and procedures to identify any concerns or issues that require your attention. We tested the transactions listed at Item on page 2 of this report to identify any issues related to cost allocations.

Finding: We noted some exceptions regarding salary allocation for SPCL program. See Attachment I, *Findings and Recommendations* and Schedule I, *Schedule of Questioned and Disallowed Costs*.

- 6) Funding Sources – We made inquiries to WellSpace’s management to identify any funding sources other than DHS for its programs. We reviewed WellSpace’s general ledger and invoice claims for: September 2017, June 2018, November 2018, and December 2018 to identify any inappropriate or duplicated charges.

Finding: WellSpace did not provide us with the reconciliation between general ledger and audited financial statements. Therefore, we could not trace the general ledger amounts to the audited financial statements to verify that no duplicate or inappropriate claims were made to DHS by WellSpace. However, we traced claimed expenditures to WellSpace’s general ledger and tested the expenditures on a sample basis and did not note any duplicated charges.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not perform, an audit or examination or review, the objectives of which would be the expression of an opinion or conclusion, on WellSpace’s financial statements or schedules, internal controls, compliance with the Agreements, or the results of the agreed-upon procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed the procedures that we were not able to perform due to the condition described above or any additional procedures, other matters might have come to our attention that would have been reported to you.

The projected questioned and disallowed costs presented in Schedule I, *Schedule of Questioned and Disallowed* are extrapolated based on our testing with the assumption that the same average error rate applied to each invoice in the population for the entire period of this agreed-upon procedures. Had we performed the procedures that we were not able to perform due to the condition described above or any additional procedures, the projected questioned and disallowed costs may be changed.

DHS’s management responses to the findings identified during our engagement are described in Attachment I, *Findings and Recommendations*. We did not perform procedures to validate DHS’s management responses to the findings and, accordingly, we do not express an opinion on the responses to the findings.

Dr. Peter Beilenson, Director
February 19, 2020
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This report is intended solely for the information and use of the Sacramento County Board of Supervisors, Sacramento County Audit Committee, Sacramento County Executive, and DHS's management. It is not intended to be, and should not be, used by anyone other than these specified parties. However, this restriction is not intended to limit distribution of this report, which is a matter of public record.

Sincerely,

BEN LAMERA
DIRECTOR OF FINANCE

A handwritten signature in black ink, appearing to be 'ALYU', written over a horizontal line.

By: Hong Lun (Andy) Yu, C.P.A.
Audit Manager

Enclosures

Attachment I: *Findings and Recommendations*
Schedule I: *Schedule of Questioned and Disallowed Costs*

County of Sacramento
 Department of Health Services (DHS)
 WellSpace Health
 Fiscal Monitoring Agreed-Upon Procedures
 Findings and Recommendations
 For the Periods from July 1, 2017 to June 30, 2019

1. Claim Submission

During our testing of WellSpace's fee for service invoice claiming, we noted inappropriate billings and insufficient supporting documentation as follows:

A. Alcohol and Drug Services (ADS) Program

- a) A claim in November 2018 Substance Abuse Prevention and Treatment (SAPT) Outpatient Program where service units per claim was different than service units per supporting documentation as follows:

Category	Unit			Rate per Unit	Over/(Under) Claim
	Per Claim	Per Supporting Documentation	Difference		
Individual	7	6	1	\$79.44	79.44
Group	5	7	(2)	30.89	(61.78)

- b) Based on the Agreements between DHS and WellSpace (Agreements), group education is only budgeted for CalWorks funding at the rate of \$20 per hour but included in the claims to other funding sources (SAPT, SAPT – Proposition 36, Drug Medi-Cal) at group treatment rate of \$30.89 per hour for all claims tested. *Note that the ADS program agreements are funded by several funding sources including SAPT, SAPT Proposition 36, Adult Drug/Medi-Cal and CalWorks.*
- c) A cancelled group treatment was included in the June 2018 claim.

Based on the conditions described above, WellSpace over-claimed invoice amounts. We consider these over-claimed amounts as disallowed costs as shown below.

For the Period July 1, 2017 to June 30, 2018

A	B	Disallowed Costs		
		C	D	E
			C/B	D x (A - B)
Total Claimed Amount	Claimed Amount Tested	Over-claimed per Testing	Error Rate	*Projected Over-claimed
\$ 343,910	29,602	710	2.40%	7,539

For the Period July 1, 2018 to June 30, 2019

A	B	Disallowed Costs		
		C	D	E
			C/B	D x (A - B)
Total Claimed Amount	Claimed Amount Tested	Over-claimed per Testing	Error Rate	*Projected Over-claimed
\$ 471,957	26,812	623	2.32%	10,343

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B. Suicide Prevention Crisis Line (SPCL) Program

- a) WellSpace did not provide sufficient supporting documentation for a transaction regarding employer match portion of employee 401(k) benefit for September 2017 claim; therefore, we were unable to verify if the claimed amount was reasonable.
- b) In June 2018 claim, three incidents where WellSpace did not allocate payroll costs between different programs when employees who normally worked more than one program took Personal Time Off (PTO) for an entire pay period and paid for the PTO entirely by the County SPCL funding.

As described above, we consider these unsubstantiated costs as questioned costs as shown below.

For the Period July 1, 2017 to June 30, 2018

A	B	Questioned Costs		
		C	D	E
Total Claimed Amount	Claimed Amount Tested	Unsubstantiated Costs per Testing	C/B Error Rate	D x (A - B) *Projected Unsubstantiated Costs
<u>\$ 339,359</u>	<u>30,820</u>	<u>2,951</u>	9.57%	<u>29,542</u>

For the Period July 1, 2018 to June 30, 2019

We did not note any questioned or disallowed costs from our expenditure testing for this period.

C. Ryan White Program

Based on conditions a) through d) described below, we could not substantiate whether these clients met eligibility requirements. As such, we consider the unsubstantiated claim amounts as questioned costs.

- a) Photo ID and copy of Social Security Card or other qualifying card such as a State Benefits Card which includes a client's Social Security Number were not documented in the file for two clients for November 2018 claim.

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- b) Income verification (i.e., pay stub, IRS tax return, governmental aid program documentation, SSI/SSDI Disability Award Letter, or personal statement of poverty) was not documented in the file for five clients for November and December 2018 claims.
- c) Proof of residency was not documented for one client for November 2018 claim.
- d) Appropriate Service fees were not charged based on household income and Federal Poverty Level for two clients November and December 2018 claims.
- e) Service unit costs of 1 hour residential detox services per the Agreement was \$5.80 per unit/hour; however, \$6.04 was charged for 53 services of the claims tested. Per discussion with DHS program staff, \$6.04 is correct rate for the services; however, no budget revision or amendment to the Agreement was executed to correct the rate. Therefore, we determined that WellSpace over-claimed \$0.24 (\$6.04 - \$5.80) per unit of residential detox services. We consider the over-claimed amounts as disallowed costs.

Tables below illustrate the questioned/disallowed costs as described above.

For the Period July 1, 2017 to June 30, 2018

A	B	Disallowed Costs		
		C	D	E
Total Claimed Amount	Claimed Amount Tested	Over-claimed per Testing	C/B Error Rate	D x (A - B) *Projected Over-claimed
\$ 89,372	2,752	95	3.45%	2,990

For the Period July 1, 2018 to June 30, 2019

A	B	Disallowed Costs			Questioned Costs		
		C	D	E	F	G	H
Total Claimed Amount	Claimed Amount Tested	Over-claim per Testing	C/D Error Rate	D x (A - B) *Projected Over-claimed	Unsubstantiated Costs per Testing	F/B Error Rate	G x (A - B) *Projected Unsubstantiated Costs
\$ 97,767	5,119	184	3.59%	3,330	2,707	52.88%	48,994

* *The projected disallowed/questioned costs are extrapolated based on our testing with the assumption that the same average error rate when applied to each invoice in the population for the agreement term will be consistent. Had we tested additional invoices, the noted projected disallowed/questioned costs may be different.*

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WellSpace should maintain sufficient supporting documentation for all claims submitted for reimbursement and claim only budgeted items at actual costs or negotiated rate per the Agreements for services performed and reasonable and proportionate amount paid for employees' paid time off for those employees who worked for more than one program.

In addition, for Ryan White Program, according to the Service Standards, No. SSC 05 of the HIV Health Services Planning Council Sacramento Transitional Grant Area (TGA),

"B. Eligible Persons will have a case file maintained by a Ryan White service provider. In order to document eligibility for Ryan White services, individual case files must contain mandatory eligibility documentation including:

.....

- *Copy of photo identification if available.*
- *Photocopy of Social Security Card or other qualifying card such as a State Benefits Card which includes a client's Social Security Number.*
- *Income Verification i.e., pay stub, IRS tax return, governmental aid program documentation, SSI/SSDI Disability Award Letter, or personal statement of poverty.*

.....

- *Proof of residence or homelessness status (based on any combination of documentation and/or personal statements which are considered reasonable by each RW Agency)."*

"C. Fee charged to Eligible Persons will be based on the relationship of that person's household gross annual income to the Federal Poverty Level (FPL) as published annually by the US Department of Health & Human Services."

It appeared that the WellSpace did not fully understand the requirements of the Agreements. In addition, although DHS monitor WellSpace's program activities via site visit, it did not monitor WellSpace's fiscal activities in a consistent manner.

D. Virtual Dental Home Program

We did not note any exceptions from our procedures performed for this program.

Recommendation

We recommend DHS:

1. Monitor WellSpace's invoice claiming by periodically reviewing the supporting documentation of claims.
2. Provide WellSpace periodic training to ensure that WellSpace is fully informed of the requirements of the Agreements.

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3. Execute an Amendment to the Ryan White Program Agreements to correct the reimbursement rate for one hour residential detox services.
4. Contact WellSpace to develop a resolution to resolve the questioned and disallowed costs identified in this report.

DHS's Management Response

DHS agrees with all the findings.

Response for Recommendation 1

- WellSpace Health has notified DHS that their site supervisors and their respective assistants will ensure that billing is entered and checked on a weekly basis and errors reported to County of Sacramento. In addition, WellSpace Health will audit all new admission files within a week of entry to ensure that each client is properly captured in Avatar.
- WellSpace Health has notified DHS that their staff will utilize zip slips in their Drug Medi-Cal (DMC) files to document each billable service provided to each individual client and client urinalysis testing be calculated weekly. In addition, WellSpace Health supervisors and administrative assistants will validate billing weekly to ensure that submissions are correct by verifying group and individual time frames documented in files match the billing entries.
- WellSpace Health has notified DHS that they have reviewed and updated their supporting documentation (i.e., payroll registers) to clearly display the employer match portion of the 401K benefit.

Response for Recommendation 2

- WellSpace Health has notified DHS that their staff member working with DMC participants will participate in Substance Use Disorder (SUD) Assessment training, American Society of Addiction Medicine (ASAM) Criteria training, Avatar ADS Clinical Work Station (CWS) training, and the Avatar Practice Management training. In addition, WellSpace Health staff will be provided with in-house documentation training from their Clinical and Quality Training Manager at minimum of twice per year and site supervisors be provided additional refresher training as necessary.
- DHS will require WellSpace Health to document eligibility by obtaining the mandatory eligibility documentation needed.

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Response for Recommendation 3

- DHS is currently working on executing an Amendment to the Ryan White Program Agreements to correct the reimbursement rate for one hour residential detox services.

Response for Recommendation 4

- DHS will work with WellSpace Health in resolving the questioned and disallowed costs.
- WellSpace Health has notified DHS that they will establish new procedures to conduct monthly reviews of employees' time allocation to ensure payroll costs associated with PTO are allocated proportionally based on time worked under each program. In the instance an employee takes PTO for an entire pay period, the payroll cost will be allocated based on the quarterly average of how the employee coded their time on their timecard. In addition, WellSpace Health will ensure employees who work in multiple programs will receive training on how to properly code their timesheets.

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 Schedule of Questioned and Disallowed Costs
 Alcohol and Drug Services Program
 For the Period from July 1, 2017 to June 30, 2019

For the Period July 1, 2017 to June 30, 2018

Budget ⁱ⁾	Invoice Claims ⁱⁱ⁾	Disallowed Costs ⁱⁱⁱ⁾
\$ 530,500	343,910	710
Projection for Claims Not Tested		7,539 ^{vi)}
		\$ 8,249

For the Period July 1, 2018 to June 30, 2019

Budget ⁱ⁾	Invoice Claims ⁱⁱ⁾	Disallowed Costs ⁱⁱⁱ⁾
\$ 570,983	471,957	623
Projection for Claims Not Tested		10,343 ^{vi)}
		\$ 10,966

- i) Budgeted Amount column represents amounts of the annual budget set by the contractual agreement between Department of Health Services (DHS) and WellSpace Health (WellSpace) during the fiscal years referenced above.
- ii) Invoice Claims column represents the total invoice claims submitted to DHS by WellSpace.
- iii) Disallowed Costs column represents the disallowed costs identified during our engagement. For consideration of questioned costs, see Attachment I, *Findings and Recommendations*.
- iv) Amount represents the amount projected as disallowed costs for the invoice claims not selected for testing. For consideration of projected disallowed costs, see Attachment I, *Findings and Recommendations*.

No questioned costs were noted from our testing of invoice claim transactions.

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 Schedule of Questioned and Disallowed Costs
 Suicide Prevention Crisis Line Program
 For the Period from July 1, 2017 to June 30, 2018

For the Period from July 1, 2017 to June 30, 2018

Budget Items	Budgeted Amount ⁱ⁾	Actual Claim Amount ⁱⁱ⁾	Questioned Costs ⁱⁱⁱ⁾
<u>Salaries and Benefits</u>			
Program Personnel Expenditures	\$ 221,526	216,387	2,883
Employee Benefits	41,186	41,186	68
Total Program personnel Expenditures	262,712	257,573	2,951
<u>Operating Expenses</u>			
Rent and Utilities	17,805	17,805	
Office Supplies and Materials	300	300	
Icarol Subscription fees for call records	4,000	3,666	
Telecommunications	13,898	13,898	
Postage/Mailing	433	433	
Copier & Fax Expenses	250	250	
Printing	250	250	
Equipment Lease & Maint.	150	150	
Travel Expense	1,500	1,411	
Mileage	1,000	383	
Insurance	200	200	
Training/Conferences/Meetings	150	150	
Public Relations/Advertising	250	128	
Interpretation Services	500	500	
Staff Development	250	250	
Dues/License Fees	700	700	
Total Operating Expenditures	41,636	40,474	
Total Program Service Expenditures	304,348	298,047	2,951
<u>Overhead and Allocated Costs</u>			
Allocated Personnel and Other Allocated/Indirect Expenses	45,652	41,312	
Total Allocated Costs/Indirect Expenditures	45,652	41,312	
Projection for Claims Not Tested			29,542 ^{iv)}
Total	\$ 350,000	339,359	32,493

ⁱ⁾ Budgeted Amount column represents amounts of the annual budget set by the contractual agreement between Department of Health Services (DHS) and WellSpace Health (WellSpace) during the fiscal year 2017-18.

ⁱⁱ⁾ Actual Claim Amount column represents the amounts claimed for each budget category by WellSpace during the fiscal year 2017-18.

ⁱⁱⁱ⁾ Questioned Costs column represents the amounts questioned during the fiscal year 2017-18. Amounts were derived from the fiscal year 2017-18 transaction testing for the months selected for inspection. For consideration of questioned costs, see Finding Number 2B in Attachment I, *Findings and Recommendations*.

^{iv)} Amount represents the amount projected as disallowed costs for the invoice claims not selected for testing. For consideration of projected disallowed costs, see Attachment I, *Findings and Recommendations*.

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 Schedule of Questioned and Disallowed Costs
 Suicide Prevention Crisis Line Program
 For the Period from July 1, 2018 to June 30, 2019

For the Period from July 1, 2018 to June 30, 2019

Budget Items	<u>Budgeted Amount</u> ⁱ⁾	<u>Actual Claim Amount</u> ⁱⁱ⁾
<u>Salaries and Benefits</u>		
Program Personnel Expenditures	\$ 194,459	188,517
Employee Benefits	42,781	40,799
Total Program personnel Expenditures	237,240	229,316
<u>Operating Expenses</u>		
Rent and Utilities	24,000	16,998
Office Supplies and Materials	3,500	3,350
Icarol Subscription fees for call records	4,000	4,000
Telecommunications	23,000	23,000
Postage/Mailing	2,333	1,390
Copier & Fax Expenses	1,500	766
Printing	3,700	3,700
Equipment Lease & Maint.	600	411
Travel Expense	1,400	46
Mileage	1,500	60
Insurance	375	375
Training/Conferences/Meetings	1,500	1,500
Public Relations/Advertising	250	91
Interpretation Services	2,500	269
Staff Development	700	3
Dues/License Fees	1,250	1,250
Computer Hardware Expense	2,000	305
Total Operating Expenditures	74,108	57,514
Total Program Service Expenditures	311,348	286,830
<u>Overhead and Allocated Costs</u>		
Allocated Personnel Expenses	45,652	33,905
Total Allocated Costs/Indirect Expenditures	45,652	33,905
Total	\$ 357,000	320,735

ⁱ⁾ Budgeted Amount column represents amounts of the annual budget set by the contractual agreement between Department of Health Services (DHS) and WellSpace Health (WellSpace) during the fiscal year 2018-19.

ⁱⁱ⁾ Actual Claim Amount column represents the amounts claimed for each budget category by WellSpace during the fiscal year 2018-19.

No questioned or disallowed costs were noted from our testing of fiscal year 2018-19 invoice claim transactions.

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 Schedule of Questioned and Disallowed Costs
 Ryan White Program
 For the Period from July 1, 2017 to June 30, 2019

For the Period July 1, 2017 to June 30, 2018

Invoice Claims ⁱ⁾	Questioned Costs ⁱⁱ⁾	Disallowed Costs ⁱⁱⁱ⁾
\$ 89,372		95
Projection for Claims Not Tested		2,990 ^{iv)}
	\$	3,085

For the Period July 1, 2018 to June 30, 2019

Invoice Claims ⁱ⁾	Questioned Costs ⁱⁱ⁾	Disallowed Costs ⁱⁱⁱ⁾
\$ 97,767	2,707	184
Projection for Claims Not Tested	48,994 ^{iv)}	3,330 ^{iv)}
	\$ 51,701	3,514

- i) Invoice Claims column represents the total invoice claims submitted to DHS by WellSpace.
- ii) Question Costs column represents the questioned costs identified during our engagement. For consideration of questioned costs, see Attachment I, *Findings and Recommendations*.
- iii) Disallowed Costs column represents the disallowed costs identified during our engagement. For consideration of questioned costs, see Attachment I, *Findings and Recommendations*.
- iv) Amount represents the amount projected as questioned/disallowed costs for the invoice claims not selected for testing. For consideration of projected questioned costs, see Attachment I, *Findings and Recommendations*.

Ryan White Program budget period runs from March through February, different than County fiscal year of July through June. The budget amounts for March 1, 2017 through February 28, 2018, March 1, 2018 through February 28, 2019, and March 1, 2019 through February 29, 2020 were \$84,104, \$97,055, and \$67,460, respectively.

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Virtual Dental Home Program
For the Period from July 1, 2017 to June 30, 2019

No questioned or disallowed costs were noted from our testing of invoice claim transactions for Virtual Dental Home Program.