

BEAUCARE, INC.



COMPLIANCE AUDIT

ISSUED JANUARY 23, 2008

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

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January 23, 2008

TERRI O'HARA, EXECUTIVE DIRECTOR
MARTIN SCOTT, BOARD PRESIDENT
BEAUCARE, INC.
DeRidder, Louisiana

We have audited certain transactions of BeauCARE, Inc. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the propriety of certain financial transactions.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*; therefore, we are not offering an opinion on the agency's financial statements or system of internal control nor assurance as to compliance with laws and regulations.

The accompanying report presents our findings and recommendations as well as management's response. This correspondence is intended primarily for the information and use of management of BeauCARE, Inc. Copies of this report have been delivered to the District Attorney for the Thirty-Sixth Judicial District Court of Louisiana and others as required by law.

Respectfully submitted,

Steve J. Theriot, CPA
Legislative Auditor

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BEAUCARE08

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BeauCARE, Inc. (BeauCARE) is a nonprofit Louisiana corporation organized for charitable, religious, and educational purposes. BeauCARE was awarded contracts with the Louisiana Department of Social Services (DSS), the Department of Education (DOE), and the Office of Youth Development (OYD) to provide services to at-risk school-aged children in the DeRidder area. BeauCARE submitted documents to those state agencies seeking payment for services rendered; however, BeauCARE's records cannot support all of the reimbursements received. Between March 2006 and December 2006, overpayments to BeauCARE totaled \$99,247.

Background

BeauCARE is a nonprofit agency that provides after school tutoring and mentoring programs to school children. Between September 2005 and August 2007, BeauCARE contracted with DSS, DOE, and OYD to provide services to at-risk youth. Broadly considered, the services were designed to reduce risky sexual behavior and increase academic achievement. Given the similarity of the services specified in the three contracts, there was significant overlap at the programmatic and instructional levels. Moreover, BeauCARE administered all three contracts simultaneously between March 2006 and June 2006 and the DOE and DSS contracts from March 2006 through February 2007.

BeauCARE maintains one sign-in sheet for students enrolled under all three contracts and does not distinguish which contract the students are enrolling under. The sign-in sheets indicate the times the students arrived at and departed from BeauCARE. The DOE and DSS contracts require BeauCARE to submit monthly claim forms. Each monthly claim form is supported by a spreadsheet identifying each student enrolled in the program and the contact hours for that student for each day of the month.

Under the DOE and DSS contracts, BeauCARE was reimbursed on the basis of contact hours. A contact hour is defined as "one student receiving one hour of direct service in the program." Under the OYD contract, BeauCARE was paid a flat fee of \$1,364 per month regardless of the number of students enrolled.

The sign-in sheets maintained by BeauCARE are the record of all student attendance in programs funded under the DOE, DSS, and OYD contracts. According to BeauCARE management, the sign-in sheets are the basis upon which the monthly claim forms to DOE and DSS are prepared. Consequently, there should not be a discrepancy between the hours recorded on the sign-in sheets and the hours recorded on the monthly claim forms to DOE and DSS. Our comparison of the sign-in sheets and the monthly claim forms, however, shows significant discrepancies which are described on the following pages.

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Duplicate Billings

To identify potential duplication of contact hours, we compared the contact hours for each student (as reflected on the sign-in sheets) with the corresponding contact hours for each student billed to both DSS and DOE (as reflected in the spreadsheets supporting the claim forms). This approach was necessary because the sign-in sheets did not specify with which contract (DOE, DSS, or OYD) the student hours correspond. As a result, we could not separate the total DOE hours and total DSS hours from the sign-in sheets and then compare them to the corresponding hours shown on the claim forms to DOE and DSS.

We chose to make our initial comparison on the basis of DOE contact hours because according to BeauCARE’s program managers, those hours were more accurate than the contact hours recorded for the DSS program. Our review of the sign-in sheets and the claim forms supported this observation because the DOE contact hours appeared to track the sign-in sheet hours fairly closely, unlike the DSS contact hours.

Based on this comparison, we determined that BeauCARE billed DSS and DOE for students that did not appear on the sign-in sheets and billed DSS and DOE more hours for students than the sign-in sheets show for those students. Given our method of calculation, for the ten-month period of our analysis, the total over-billed hours to DOE were 4,392.75 and the over-billed hours to DSS were 26,661.50 (see the following chart below). The total number of over-billed hours was 31,054.25. Although the total number of over-billed hours is accurate, the allocation of these hours to DOE and DSS is somewhat arbitrary given the limitations of the data.

The value of the 31,054.25 over-billed hours is approximately \$99,247. The calculation of this monetary value was complicated by two factors. First, BeauCARE typically billed more contact hours each month than was allowed by the contract. Although BeauCARE was not paid for these extra contact hours, these hours are reflected in the spreadsheets supporting the monthly billings. Second, both the DOE and DSS contracts require BeauCARE to provide a certain minimum level of monthly contact hours. However, if BeauCARE provides 80% or more of this monthly minimum number of contact hours, it is reimbursed for the full amount of the monthly minimum number of contact hours.¹ The following summary table has been modified to account for the effects of these two factors.

BeauCARE Over-Billings									
Month	DSS				DOE				Total Overpayment
	Hours Billed	Sign-in Hours	Over-Billed Hours	Over-Billed Amount	Hours Billed	Sign-in Hours	Over-Billed Hours	Over-Billed Amount	
March	7,593.25	88.25	7,505.00	\$22,823.50	4,508.83	4,331.00	177.83	\$0.00	\$22,823.50
April	5,832.75	101.00	5,731.75	\$23,045.75	4,029.50	3,797.75	231.75	\$2,683.72	\$25,729.47
May	7,786.25	101.25	7,685.00	\$23,145.50	4,439.25	3,916.75	522.50	\$0.00	\$23,145.50
June	11,091.25	9,158.25	1,932.75	\$0.00	6,209.42	5,677.25	532.17	\$4,392.06	\$4,392.06
July	6,615.00	5,127.25	1,487.75	\$0.00	5,664.75	5,167.25	497.50	\$0.00	\$0.00
August	3,467.00	1,966.25	1,500.75	\$7,257.25	4,284.82	2,616.32	1,668.50	\$7,802.45	\$15,059.70
September	2,272.00	2,178.00	94.00	\$0.00	0.00	0.00	0.00	\$0.00	\$0.00
October	1,075.50	769.75	305.75	\$0.00	2,535.50	2,234.25	301.25	\$3,824.80	\$3,824.80

¹ Receipt of compensation for services not provided may violate the **Louisiana State Constitution, Article 7, Section 14**, which provides, in part, that except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

BeauCARE Over-Billings									
	DSS				DOE				
Month	Hours Billed	Sign-in Hours	Over-Billed Hours	Over-Billed Amount	Hours Billed	Sign-in Hours	Over-Billed Hours	Over-Billed Amount	Total Overpayment
November	1,227.25	892.50	334.75	\$0.00	2,470.25	2,144.75	325.50	\$4,272.30	\$4,272.30
December	1,796.00	1,712.00	84.00	\$0.00	1,902.25	1,766.50	135.75	\$0.00	\$0.00
Totals	48,756.25	22,094.50	26,661.50	\$76,272.00	36,044.57	31,651.82	4,392.75	\$22,975.33	\$99,247.33

The over-billed amounts identified in this table do not include potential duplicate billings between the OYD students and the DSS and DOE students. Such comparisons cannot be made because OYD activities are billed as a flat rate and cannot be compared to the per-hour charges for the DSS and DOE programs. However, it should be noted that from March 2006 through June 2006, BeauCARE claim forms to DSS and DOE included 526.75 and 336.5 contact hours, respectively, for students also listed on the OYD claim form for the same days.

Ms. Terri O’Hara acknowledged that duplications of hours claimed on the DSS and DOE contracts occurred during 2006 and that any overpayment should be returned to the State of Louisiana. She stated that since she is the executive director of BeauCARE, she is ultimately responsible for any overpayments received by the agency.

Recommendations

We recommend that BeauCARE adopt the following recommendations to help ensure that billings are recorded accurately and contract provisions are adhered to:

1. Develop program-specific sign-in sheets. These sign-in sheets are necessary to properly support billings. BeauCARE used one sign-in sheet that did not distinguish the programs attended by the students. As a result, the sign-in sheets are not useful in their purpose, which is to support the billings.
2. Assign an employee with the responsibility to prepare claim forms. This employee should be required to certify the accuracy of the claim form. With this requirement in place, responsibility for incorrect claim forms can be determined and corrective actions taken.
3. Ensure that arrival and departure times as well as signatures are entered accurately and legibly on the sign-in sheets. During our review, we noted instances where sign-in times and signatures were incomplete or illegible.
4. Develop procedures to ensure that contact hours billed for similar program components (e.g., recreation and mentoring activities) are not duplicated between the DOE and DSS programs. During our review, we noted no safeguards to prevent the billing of identical contact hours over multiple programs.

BeauCARE is a nonprofit Louisiana corporation organized for charitable, religious, and educational purposes to provide opportunities in personal growth and development. BeauCARE's basic recreational programs include swimming, flag football, Incrediball, Youth Recreation Center, summer mini-camps, and educational programs for residents of all ages. Its board is composed of eight voting members and seven advisory members, none of which are compensated for their service.

The procedures performed during this examination consisted of:

- (1) interviewing employees, former employees, and officials of BeauCARE;
- (2) interviewing other persons as appropriate;
- (3) examining selected documents and records of BeauCARE;
- (4) performing observations; and
- (5) reviewing applicable state laws and regulations.

Management's Response



KATHLEEN BABINEAUX BLANCO
GOVERNOR

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Department of Social Services
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627 N. 4th Street
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ANN SILVERBERG WILLIAMSON
SECRETARY

December 20, 2007

Mr. Steve J. Theriot, CPA
Office of Legislative Auditor
P.O. Box 94397
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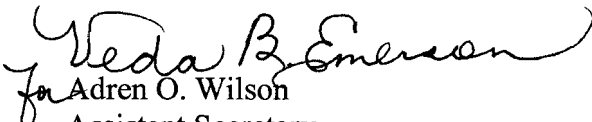
Dear Mr. Theriot:

Please refer to your correspondence dated November 28, 2007 regarding compliance audit findings on Beaucare, Inc.

Thank you and your staff for providing us with the compliance audit report and discussing the report with us on November 28, 2007. The Office of Family Support has terminated the contract with Beaucare, Inc. effective 12/31/07 and will seek immediately to collect from Beaucare, Inc. the \$76,272.00 identified in the report as the amount over billed to the agency for the period March 2006 through December 2006. In addition we will re-review all invoices submitted by Beaucare, Inc. from January 2007 to present to determine if any further overpayments exist.

If further information is needed, please feel free to contact David D. Sigue at 342-3877.

Sincerely,


for Adren O. Wilson
Assistant Secretary

cc: Ann S. Williamson
Veda Emerson
David D. Sigue
Gwendolyn Brooks



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December 12, 2007

Mr. Steve J. Theriot, CPA
Office of the Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Legislative Auditor Theriot:

RE: Compliance Audit Findings – BeauCARE, Inc.
TANF After School for All Contractor

The Louisiana Department of Education (LDE) received your draft report on compliance audit findings on BeauCARE, Inc. on November 28, 2007. This report is a result of the conclusion of your investigation of BeauCARE, Inc, a non-profit organization which received funding through the Department of Education's Afterschool for All program for the period of September 2005 through August 2007. The After School for All program is housed within the Department's Office of School and Community Support. The agency also received funding from the Department of Social Services and the Office of Youth Development.

Your investigation of the organization and the subsequent report found several problems within the organization and its handling of the federal funds that were received, including:

- duplicate billing;
- invoices submitted to both the LDE and the Department of Social Services that revealed numerous problems suggesting an intent to invoice for hours of service not provided; and
- irregularities with the required documentation of contact hours for which the agency was billed.

Although your report did not audit and does not cite the Louisiana Department of Education, we would like to provide the following response:

LDE Response:

The LDE conducted its own separate review of the financial operations of BeauCARE, Inc. in 2007, as well. The LDE contracted with an independent certified public accounting firm, Postlethwaite and Netterville, to conduct financial reviews, or Agreed Upon Procedures (AUP) of select contractors who were identified as a result of the following:

- 1) Multiple program compliance findings or irregularities cited during the current fiscal year
- 2) Prior year compliance monitoring or audit findings
- 3) Receipt of multiple funding sources or contracts from the LDE
- 4) Inquiry LDE received from another state or federal agency, including the Legislative Auditor or Office of the Inspector General citing a potential irregularity or allegation regarding the operations of a contractor

Through this risk assessment model, BeauCARE, Inc. was one of ten agencies identified. On November 8, 2007, Postlethwaite and Netterville issued its final report on BeauCARE, Inc. to the LDE. A copy of the complete report has been included for your review.

“An Equal Opportunity Employer”

Mr. Steve J. Theriot
Page 2
December 12, 2007


We wanted to inform you of the steps that have been taken or will be taken to respond to both the report issued by your office and that of Postlethwaite and Netterville.

1. The LDE intends to pursue action against the agency to recoup payments in the amount of \$22,975.33 that were made to this contractor as a result of its over-billing for student contact hours within the past two fiscal years.
2. The LDE's legal staff will contact the Beauregard Parish District Attorney's Office, the Attorney General's Office, and the Louisiana Department of Social Services to begin the coordination of further action against BeauCARE, Inc.
3. As part of its final report, Postlethwaite and Netterville provided the LDE with recommendations on procedures that can be implemented by contractors to improve operations. Subsequently, all contractors, including BeauCARE, Inc. have been requested to submit action plans on how these procedures to improve fiscal operations can be immediately incorporated.
4. The LDE may opt to take further action pending a compliance monitoring visit with BeauCARE, Inc., which will be conducted in January 2008.

In closing, the LDE remains steadfast in its responsibility to administer high-quality after-school programs for Louisiana's children. The LDE also recognizes the importance of serving as an effective steward of the public dollars that have been allocated for this purpose.

We appreciate your agency's immediate positive response to our request to provide technical assistance and feedback regarding our compliance monitoring efforts. If you have any questions or comments, please do not hesitate to contact me or Donna Nola-Ganey of my staff at 342-3900.

Sincerely,



Paul G. Pastorek
State Superintendent of Education

PGP:DNG:aw

Enclosure

c: Ollie S. Tyler, Deputy Superintendent of Education
Donna Nola-Ganey
James S. Clarke, Ph.D.
J. Terry Ryder
Andrala Walker
Beth Scioneaux
James Hrdlicka



BeauCARE

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(337) 462-CARE (fax) 462-2268 tohara@beaucares.org



"Assisting children, families and communities in connecting to programs and resources that will improve their quality of life."

November 29, 2007

Steve J. Theriot, CPA
Louisiana Legislative Auditor
P O Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Theriot:

Re: 2006 Compliance Audit Findings

Please accept this letter as our proactive response and permanent corrective action to the recommendations set forth in the 2006 Compliance Audit by your staff, which was delivered to our agency on November 27, 2007. We acknowledge that our agency received overpayments from DSS and DOE. Later in the 2006-year, we realized that we had received excess funds and placed those overpayments into a separate account pending the final conclusions of your office's investigations. Our agency has been and still is ready to repay these funds to the appropriate State of Louisiana Offices. Our Team has worked diligently to improve the systems in our agency to ensure accurate calculations of the minutes of service to our clients. Further, we have increased the size of our Team to ensure segregation of duties in our claim form calculations.

BeauCARE, Inc. would like to thank the legislative auditor's staff for their professionalism and courtesy throughout this year long process. This has been a learning and development process for our entire agency. The agency has come through this process with better systems in place and has been able to build a Team of dedicated and competent employees committed to quality of data integrity and improved service to our clients. In the end, the process has enabled our agency to better serve our community.

RECOMMENDATION - 1 – Develop program-specific sign-in sheets. These sign-in sheets are necessary to properly support billings. BeauCARE used one sign-in sheet that did not distinguish the programs attended by the students. As a result, the sign-in sheets are not useful in their purpose, which is to support the billings.

- **Action Taken by Agency:** In January of 2007, *BeauCARE, Inc.* implemented a change in program structure during the school year that segregated the two programs. The DOE program

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hours only occur at one site and the DSS program hours only occur at a second site. This allows for no possibility of confusion in where the sign-in sheet hours should be recorded. Also, the sign in sheets state the name of the appropriate program at the top of the page. During the Holidays and summer service hours, the agency segregated the two programs by having the DOE program occur in the early morning through 11 a.m. time period and the DSS program occurs from 11 a.m. through the end of the day time period. This allows for no possibility of confusion in where the sign-in sheet hours should be recorded. Based upon the recommendation made, our agency will take one further action step in our program-specific sign-in sheet process. During Holiday and summer service program hours, the agency Team will have all of the children sign-out at 11 a.m. from the DOE sign-in sheet and then sign-in on the DSS sign-in sheet for the start of the afternoon program change in services. This will further separate the sign-in sheets allowing third parties a better understanding of what program is occurring at what time.

RECOMMENDATION - 2: Assign an employee with the responsibility to prepare claim forms. This employee should be required to certify the accuracy of the claim form. With this requirement in place, responsibility for incorrect claim forms can be determined and corrective actions taken.

- **Action Taken by Agency: BeauCARE, Inc.** hired an additional Team member in January of 2007 to prepare the claim forms. This segregated that responsibility from the department that was also responsible for providing the services. In February of 2007, the agency developed a set of quality statements that are on the claim forms and are signed by the Team member who is responsible for the data entry or quality check of the data. This certifies the accuracy of the claim form and allows the agency to have a record of which individual was responsible for the data in the event errors are determined and retraining or reassignment of work duties can occur. The agency “Data Quality Statements” are as follows and each is signed by the appropriate individual or in some instances individuals:
 - *This claim form has been checked for duplicated hours of service by client and corrected if needed.*
 - *This data was taken directly from Client Sign-In Sheets and cross- checked for data integrity.*
 - *A data quality test was performed on 25 random entries for this claim form.*
 - *Program Calendars and Sign-In Sheets validated the dates of service claimed on this claim form.*

RECOMMENDATION – 3: Ensure that arrival and departure times as well as signatures are entered accurately and legibly on the sign-in sheets. During our review, we noted instances where sign-in times and signatures were incomplete or illegible.

- **Action Taken by Agency: BeauCARE, Inc.** Team members work diligently to make sure that the participants in the program sign their names in a legible manner. Participants range from age 5 through 19. Many of our participants have difficulty in writing their names and others try to rush through the process so they can move on to program activities. The agency keeps digital clocks next to the sign-in sheets to

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help the participants in determining the appropriate time. Both the DSS and DOE have stated that our Team members may not write on the sign-in and sign-out sheets for the children. Where we can, we will go back through the sheet and call participants back into the main office area to re-sign the document. The agency realizes that participant information can be difficult to read, and will pull a Team member from program services to stand next to each of the up to 160 participants and work with them to write more legibly. In addition to this action, the agency would like to propose to the DSS and DOE State Agencies that consideration be given to changing the way calculation of minutes of service occurs with the participants. Our agency would like to be granted permission to use a fingerprint based clock-in and clock-out system that distinguishes between each individual participant and calculates the minutes of service (avoiding errors in calculation) and which can be printed out in a time report as backup documentation for the claim form instead of the complex manual sign-in sheets and hand calculation of minutes of service.

RECOMMENDATION – 4: Develop procedures to ensure that contact hours billed for similar program components, e.g., recreation and mentoring activities, are not duplicated among the DOE and DSS programs. During our review, we noted no safeguards to prevent the billing of identical contact hours over multiple programs.

- **Action Taken by Agency:** In January of 2007, *BeauCARE, Inc.* implemented a change in program structure during the school year that segregated the two programs. The DOE program hours only occur at one site and the DSS program hours only occur at a second site. This allows for no possibility of confusion in where the sign-in sheet hours should be recorded. The enrichment activities that are a part of our agency's State approved proposal and scope of services include activities like mentoring and recreation. The activities are program specific and do not blend across the lines of service time between the DSS and DOE programs. During the Holidays and summer service hours, the agency segregated the two programs by having the DOE program occur in the early morning through 11 a.m. time period and the DSS program occurs from 11 a.m. through the end of the day time period. This allows for no possibility of confusion in where the sign-in sheet hours should be recorded. The enrichment activities that are a part of our agency's approved proposal and scope of services include activities like mentoring and recreation. The activities are program specific and do not blend across the lines of service time between the DSS and DOE programs.

Sincerely,



Terri W. O'Hara, CPRP, CPSI
Executive Director

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