



State of Connecticut
Department of Developmental Services



Ned Lamont
Governor

Jordan A. Scheff
Commissioner

Elisa Velardo
Deputy Commissioner

Agreed Upon Procedures

- 1) Determine the number of service authorizations issued to the provider over the fiscal year.
Service authorizations are the official approval of DDS for the corporation to provide supports and services to Participants. A service authorization identifies the Participant, the effective date, the type of supports and the amount of supports the DDS has authorized the corporation to provide. There are two types of authorizations, Contract Service Authorizations and Vendor Service Authorizations. The Contract Service Authorization is reimbursed through a Purchase of Service Authorization. A Vendor Service Authorization is reimbursed through a fiscal intermediary.
- 2) Randomly select the monthly billing documents in accordance with the following schedule:

Total Service authorizations	# of individual participant's monthly billing documents
0-5	2
5 - 10	4
10-20	6
>20	5% of the total of all individual participants' monthly billing cycles (ie. 30 CSA's during the year. Each person was billed for 12 months during the year. There were 360 individual billing cycles (12*30). 18 individual monthly billing documents must be tested (360 *5%).

- 3) Compile the following documents for the specified number of individual monthly billing cycles:

Document	Vendor Service Authorization	Contract Service Authorization
Monthly Bill	Invoice submitted to FI	Monthly Attendance submitted to DDS through the WebResDay online attendance program
Service Authorization	VSA	CSA

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Attendance Documentation (can include one of the following items)	• Daily Individual or group activity logs • Daily communication logs • Daily Production data • Daily Progress Notes • Employment data, hours of paid work • Clinical Data	• Daily Individual or group activity logs • Daily communication logs • Daily Production data • Daily Progress Notes • Employment data, hours of paid work • Clinical Data
Service Documentation	• Individual Plan with the Action Plan (IP.5) clearly listing the supports necessary to assist the individual in achieving his/her goal/Desired Outcome, addressing issues and/or needs. • Documentation on the progress on Desired Outcomes and the Action Plan/goals and objectives	• Individual Plan with the Action Plan (IP.5) clearly listing the supports necessary to assist the individual in achieving his/her goal/Desired Outcome, addressing issues and/or needs. • Documentation on the progress on Desired Outcomes and the Action Plan/goals and objectives
Staff timesheets	For each unit of service billed to FI.	For each day of service recorded on the monthly attendance.
Vehicle logs	If transportation was provided as a service.	If transportation was provided as a service.

4) Test the following items:

- vendor service invoices have correctly used the rate and procedure codes listed on the VSA and are clerically accurate
- services have the proper supporting documentation for each unit of service billed
 - i. Date of service
 - ii. Start time and end time for each billing unit
 - iii. Signature of person providing service
 - iv. Reason for service
 - v. Outcome
 - vi. Follow up activities.
- services were delivered in accordance with the individual's Plan of Care by verifying the stated desired outcomes and the Action Plan/goals and objectives are clearly stated on the service documentation
- employees that provided the service actually performed the work and were paid by tracing the timesheet, to payroll ledger, to cancelled paycheck.

5) Inquire as to whether DDS pre-approval documentation has been sent to DDS for all related party transactions in accordance with DDS Ethics Protocols during the fiscal year. Verify that approval letter was sent back from DDS.

6) Verify that the applicable DDS Financial Report has been submitted on time. Review back up documentation that the agency has a system to determine unallowable costs per the OPM Cost Accounting Standards and any excess salary of the Principal of the Entity as determined by Public Act 22-140, Section 7. Verify the unallowable cost was itemized on the Financial Report.

- 7) Test ten (10) randomly selected invoices to determine there was evidence that an appropriate cost to the program was incurred by the organization during the fiscal period. Verify that there is an appropriate invoice, a recording in the account payable ledger, and the cancelled check or Electronic Funds Transfer was signed and/or approved by the responsible person.

The above procedures are to be reviewed by a Certified Public Accountant for the fiscal year with a report of the findings to be submitted to:

Nicholas Jerard
Chief Fiscal/ Administrative Services
DDS
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Hartford, CT 06106