

PERFORMANCE AUDIT REPORT

Comfort Keepers

Costs reimbursed by the
Pennsylvania Department of Human
Services

September 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General

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Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
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EUGENE A. DePASQUALE
AUDITOR GENERAL

September 17, 2020

Ms. Michele Berman
President and Owner
Comfort Keepers
101 Greenwood Ave; Suite 204
Jenkintown, PA 19046

Dear Ms. Berman:

This report contains the results of the Department of the Auditor General's performance audit of Comfort Keepers with regard to costs that were reimbursed by the Pennsylvania Department of Human Services (DHS). This audit was conducted under the authority of Sections 402 and 403 of The Fiscal Code (Code), 72 P.S. §§ 402 and 403, and in accordance with the 2019-2020 Budget Implementation provision of Article XVII-J, Subarticle B, Section 1715-J of the Code, 72 P.S. § 1715-J. The audit was not conducted, nor required to be conducted, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

The performance audit covered the period July 1, 2017 through June 30, 2018, with updates through the report date. Our audit objective was to determine whether services for which the costs were reimbursed by DHS were rendered. We planned and performed audit procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that the evidence obtained provides a reasonable basis to support our results, finding, and conclusions.

We selected and reviewed 60 claims that were reimbursed by DHS and found that documentation maintained by Comfort Keepers supported that services were rendered in accordance with applicable laws and policies. We did, however, have one finding that Comfort Keepers should improve its recordkeeping policies and procedures. We offer two recommendations to improve management controls to help ensure the maintenance of service documentation supporting claims submitted to DHS for reimbursement.

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In closing, I want to thank Comfort Keepers for its cooperation and assistance during this audit. Comfort Keepers is in agreement with our finding and our recommendations, and its response is included in this audit report. We may follow up at an appropriate time to determine to what extent all recommendations have been implemented.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

Eugene A. DePasquale
Auditor General

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Background

Established in 1998, Comfort Keepers is a provider of *in-home* care and *at home* senior care services with more than 700 independently owned and operated offices worldwide.¹ Comfort Keepers indicates that it achieves its high standards “by recruiting the best talent, cultivating a compassionate culture, and identifying ways to leverage new technology to improve...[its] clients’ lives.”² In-home care includes services such as feeding clients special diets, bathing, hygiene assistance, mobility assistance, transferring, and positioning.³ At-home care services include grocery shopping, light housekeeping, incidental transportations, laundry, and meal preparation.⁴ Comfort Keepers’ mission statement is “to enrich the lives of our clients while maintaining their safety, well-being, and comfort as they continue to live independently at home despite disease and other age-related conditions.”⁵

According to the Comfort Keepers Jenkintown website, caregivers provide customized care plans crafted to the individual recovery needs and daily living requirements for clients throughout the Greater Philadelphia Metropolitan Area. The primary care services that caregivers provide may include personal care, long-term care, 24/7 around-the-clock care, and companionship care. Comfort Keepers helps older adults of retirement age and beyond, as well as other adults, live an independent, quality life in the safety and comfort of their home. These services allow for an alternative to assisted living facilities, independent living communities, or nursing homes, whereby seniors can receive the necessary personal care at home. The frequency of visits can vary between a few hours a week to regular overnight stays.⁶

Programs

Comfort Keepers Jenkintown offers a full range of in-home companionship and personal care services to provide seniors support for independent living at home. The Pennsylvania Department of Human Services (DHS) authorizes services for Medical Assistance (MA)-enrolled individuals according to their Individual Support Plans (ISP).⁷ These services are eligible to be reimbursed at the DHS-established rates. As explained in the *Audit Procedures and Results* section of this report, our audit focused on MA reimbursements related only to the In-Home and

¹ <https://www.comfortkeepers.com/about-us/history> (accessed April 6, 2020).

² Ibid. (accessed August 28, 2020).

³ <https://www.comfortkeepers.com/care-services/in-home-care> (accessed June 11, 2020).

⁴ <https://www.comfortkeepers.com/offices/pennsylvania/jenkintown/care-services/senior-care> (accessed June 11, 2020).

⁵ <https://www.comfortkeepers.com/offices/pennsylvania/jenkintown/about/about-us> (accessed April 6, 2020).

⁶ <https://www.comfortkeepers.com/offices/pennsylvania/jenkintown> (accessed April 6, 2020).

⁷ The ISP is developed for individuals with developmental disabilities to document their personal preferences, dreams and wishes, medical history, and other information meant to be used by everyone involved in the individuals’ network of support so services can be structured to meet the individuals’ needs based on their own choices. The ISP is updated annually or sooner, if the individuals’ circumstances/preferences change.

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Community Support, Companion Services, and Respite Care provided at the Comfort Keepers' Jenkintown location.⁸ These specific services are described below.⁹

The following highlights the DHS Home and Community-Based Services Intellectual Disabilities (HCBS-ID) Waiver services provided by Comfort Keepers Jenkintown:

Companion Services

Companion services provide supervision and assistance to program participants while focusing on health and safety.¹⁰ According to Comfort Keepers' website, the facility provides companion services through the following Interactive Caregiving and 24-Hour Home Care programs:

Interactive Caregiving

Interactive Caregiving means, in addition to providing light housekeeping and assisting with medications management, caregivers transform day-to-day senior care and in-home care into opportunities for meaningful conversation and activities that engage and enrich the lives of seniors physically, mentally, socially, and emotionally. An Interactive Caregiving plan is created for each senior client based on his or her personality, unique needs, health, and abilities. Caregivers also provide a variety of senior care services and daily living activities, including taking clients for walks in the neighborhood, meal preparation, and working on hobbies, puzzles or crafts.¹¹

24-Hour Home Care

Comfort Keepers offers around-the-clock home care services. The 24-hour home care offering helps to ensure that participants have access to the companionship and personal care services that they need. Comfort Keepers in-home care can assist seniors who may wander or sleepwalk, and need consistent monitoring throughout the day and night. Care providers craft a 24-hour care plan that keeps the individual's unique needs at the forefront while giving the family members the opportunity to care for their family and maintain a proper work/life balance.¹²

⁸ Comfort Keepers states on its website that it ensures each of its caregivers is "carefully screened and trained before caring for a client" through a "rigorous process including national and local criminal background checks, DMV [Department of Transportation], and personal and professional reference checks", as well as being "bonded, insured, and covered by Workers' Compensation insurance..."

<https://www.comfortkeepers.com/offices/pennsylvania/jenkintown/care-services/faqs> (accessed August 28, 2020).

⁹ Information on all other Comfort Keepers' programs and services may be obtained directly from Comfort Keepers' website (<https://www.comfortkeepers.com/care-services>).

¹⁰ https://www.hcsis.state.pa.us/hcsis-ssd/pgm/html/ssd_serv_def.htm (accessed April 22, 2020).

¹¹ <https://www.comfortkeepers.com/offices/pennsylvania/jenkintown/care-services/interactive-caregiving> (accessed June 11, 2020).

¹² <https://www.comfortkeepers.com/offices/pennsylvania/jenkintown/care-services/24-hour-home-care> (accessed June 11, 2020).

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Home and Community Habitation

These services help participants develop, maintain, and improve skills that allow them to live and participate in their local community. Examples of habilitation include supporting someone to participate in a church activity, learning to cook safely, or learning to use public transportation independently.¹³ According to Comfort Keepers' management, for these types of services, they are working on a goal with the participant and accessing the community. This may include volunteer work, horseback riding, grocery shopping, money management skills, and the like.

Respite Care

Comfort Keepers' respite home care services provide temporary support to participants' families whenever and however they need it. Comfort Keepers respite caregivers offer companionship at his or her home, or in the individual's senior community. With Comfort Keepers, families can request temporary help for as much, or as little, time as needed. Their respite care providers' goal is to help the emotional and mental wellbeing of clients and their families alike.¹⁴

Funding

Comfort Keepers receives funding for most of these programs through the Center for Medicare & Medicaid Services within the U.S. Department of Health and Human Services and DHS' Office of Developmental Programs.¹⁵ Through the Medicaid HCBS-ID Waiver program authorized by the federal Social Security Act, a state may offer a multitude of home and community-based services that allow Medicaid recipients to remain in the community and avoid becoming institutionalized.¹⁶ The state may design its waiver program to meet the needs of its targeted population.¹⁷ Comfort Keepers participates in the Commonwealth's waiver program and in so doing, it submits claims to the Commonwealth on a fee-for-service basis through the DHS PROMISe system pursuant to federal and state regulations.¹⁸ For the fiscal year ended June 30, 2018, Comfort Keepers received \$5,227,652 for services provided to MA-enrolled individuals.

¹³ https://www.hcsis.state.pa.us/hcsis-ssd/pgm/html/ssd_serv_def.htm (accessed April 22, 2020).

¹⁴ <https://www.comfortkeepers.com/offices/pennsylvania/jenkintown/care-services/respice-care> (accessed April 6, 2020).

¹⁵ <https://www.dhs.pa.gov/providers/Providers/Pages/Developmental-Programs.aspx> (accessed January 8, 2020).

¹⁶ Social Security Act of 1935, 42 U.S.C. § 1915(c) which was transferred to and re-codified at 42 U.S.C. § 1396n(c).

¹⁷ http://www.dhs.pa.gov/Services/Disabilities-Aging/Documents/Alternatives_to_Nursing%20Homes/PFDS%20Waiver%20Amendment%20July%201%202017.pdf (accessed November 20, 2019).

¹⁸ As part of the Commonwealth's annual Single Audit, the Department of the Auditor General obtains monthly data files of MA claims from DHS, which are evaluated and tested for reliability as part of the Single Audit of the MA program. The DHS PROMISe™ system is the same source for the MA claims data evaluated during the Single Audit.

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Audit Procedures and Results – Determine whether services for which the costs were reimbursed by the Department of Human Services were rendered.

Comfort Keepers Jenkintown (Comfort Keepers) is a registered Medical Assistance (MA) services provider with the Pennsylvania Department of Human Services (DHS). In order to perform our testing, we obtained a file from DHS listing the individual reimbursement claims approved for Comfort Keepers during the fiscal year ended June 30, 2018. The table below shows that Comfort Keepers received more than 99 percent of its MA reimbursements through the DHS Home and Community-Based Services (HCBS-ID) Waiver program for individuals with intellectual disabilities for the fiscal year ended June 30, 2018.

Comfort Keepers Jenkintown MA Reimbursements by Account Code (For the Fiscal Year Ended June 30, 2018)		
Account Code	Amount	Percent of Total
HCBS-ID Waiver Program	\$5,227,652	> 99%
All Others	\$ 20,434	< 1%
Total	\$5,248,086	100%

Source: Produced by Department of the Auditor General staff from information provided by DHS.

To determine whether the services were actually rendered for which Comfort Keepers received reimbursement from DHS during the fiscal year ended June 30, 2018, we developed our audit procedures based on our review of applicable laws, DHS regulations, and policies, as well as Comfort Keepers' policies, inquiries of management, and evaluation of management controls. We limited our population to HCBS-ID Waiver program reimbursements at the Comfort Keepers Jenkintown location and did not test the other reimbursements Comfort Keepers received.¹⁹ In order to ensure we reviewed claims for different services provided, along with different recipients within the audit period, we used procedures to randomly select and review 60 individual claims, totaling \$16,304 submitted by Comfort Keepers and approved by DHS for reimbursement. We ensured that each of the 60 selected claims were for services associated with 60 different recipients.

According to DHS' regulations and policies, MA providers must maintain a record of services-related documentation supporting each claim submitted to DHS for reimbursement.²⁰ Comfort

¹⁹ HCBS-ID Waiver program services included In-Home and Community Support, Companion Services, and Respite Care provided at the Comfort Keepers' Jenkintown location as described in the *Background* section of this report.

²⁰ 55 Pa. Code § 1101.51(e) (Relating to Record keeping requirements and onsite access) states in pertinent part: "Providers shall retain, for at least 4 years, unless otherwise specified in the provider regulations, medical and fiscal records that fully disclose the nature and extent of the services rendered to MA recipients and that meet the criteria

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Keepers receives MA payments based on DHS-established rates for eligible services provided to MA-enrolled individuals. Multiplying the rate by the number of service units, which represent the duration of the service, determines the reimbursement amount for each claim.

Based on the results of our audit procedures, we determined that services were rendered for the 60 claims reviewed. We found, however, that Comfort Keepers should improve its own policies and procedures for maintaining records and ensuring routine management oversight so that it complies with DHS policies related to maintaining documentation of services. The deficiencies are further addressed in the finding within this report.

established in this section and additional requirements established in the provider regulations. Providers shall make these records readily available for review and copying by State and Federal officials or their authorized agents.”

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Finding – We verified the validity of all 60 claims reviewed; however, Comfort Keepers should improve its recordkeeping policies and procedures.

As part of our performance audit, we obtained a listing of all transactions for Medical Assistance (MA) claims reimbursed by the Pennsylvania Department of Human Services (DHS) for Home and Community-Based Services Intellectual Disabilities Waiver program services rendered by Comfort Keepers for the period from July 1, 2017 through June 30, 2018, which included 17,312 claims totaling \$5,227,652. We reviewed and verified the service documentation for a random selection of 60 claims, totaling \$16,304, to ensure the services for which Comfort Keepers submitted claims and received reimbursement from DHS during the fiscal year ended June 30, 2018, were actually rendered.²¹

Based on the results of our audit procedures, we did not identify any exceptions that indicated Comfort Keepers received payment for services that were not rendered. We did, however, identify weaknesses related to the maintenance of service documentation supporting claims submitted to DHS for reimbursement.

Comfort Keepers management is also responsible for the design and effective operation of controls to ensure compliance with applicable laws and regulations, which includes maintaining documentation that supports each submitted claim.

According to DHS regulations and policies, MA providers must maintain a record of service-related documentation supporting each claim submitted to DHS for reimbursement.²² Comfort Keepers receives MA payments based on DHS-established rates for eligible services provided to MA-enrolled individuals. Multiplying the rate by the number of service units, a measure of time representing the duration of the service, determines the reimbursement amount for each claim.²³

According to DHS policy, service documentation includes information related to the provision of home and community-based services. Service documentation is completed by the person providing the service and is used to record information related to service delivery. The completion of this documentation is typically done during or immediately after the provision of a service. As an example, a service note is completed by an employee after they have completed

²¹ Our review of the Comfort Keepers data found that there were seven types of service procedures provided. We stratified the population of claims in the data by program code. We then used a random number generator to select 60 claims ensuring that the selected claims were associated with 60 different individuals and included at least one claim for every program code in the file.

²² 55 Pa. Code § 51.16 (relating to Progress Notes) (July 1, 2011) as referenced in the DHS Office of Developmental Programs Bulletin 00-17-02, issued July 21, 2017. **Note:** Title 55, Chapter 6100, *Services for Individuals with an Intellectual Disability or Autism* replaced Title 55, Chapter 51 on October 4, 2019, see also more specifically Sections 6100.226 and 6100.227 (relating to Documentation of Claims and Progress Notes).

²³ DHS Office of Developmental Programs Bulletin 00-17-03, Attachment 1, revised February 23, 2018. A service unit equals 15 minutes of services provided for an MA-enrolled individual. Providers must render services for a full 15 minutes before they are permitted to claim a unit for reimbursement. Any service period lasting less than 15 minutes may not be rounded up and claimed as a unit.

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their shift or after an individual caregiver arrives at a recipient's home to provide in-home and community support.²⁴ In addition to DHS policy, Comfort Keepers has an internal *Service Notes Instruction Policy* that requires all service notes to be submitted weekly in order to ensure accurate billing and payroll procedures. Comfort Keepers' employees manually record service notes on paper. The service notes record the time-in and time-out at the recipient's place of residence, a description of services provided, and the dated attestation of the employee providing the services and the recipient/guardian. The service notes are remitted weekly to management for review and approval.

As an additional level of management control, Comfort Keepers used an Electronic Visit Verification (EVV) system to record and validate dates and times of home and community-based services as recorded on the manually-completed service notes.²⁵ EVV provides an electronic timekeeping record of employees' clocked time-in and time-out at the recipient's place of residence. EVV uses multiple technologies such as telephonic, mobile applications, and web portal verification inputs to help electronically validate services and prevent fraudulent claims.

Comfort Keepers also maintains a case management software system that tracks the date and time that management receives and reviews service notes. The system also records notes made by management related to services provided and any issues with the service notes.

Service Notes

As part of our audit procedures, we reviewed service notes, electronic timekeeping records, management case notes, and other documentation for 60 claims reimbursed during the audit period. As a result of these procedures, we found that for 3 of the 60 claims reviewed (5 percent), which totaled \$442, Comfort Keepers was not able to provide the service notes supporting the claim and services provided; therefore, we could not verify that the type of services rendered for the respective service dates matched the services authorized in the individual's service plan.²⁶ Management indicated that the service notes may have been misfiled.

We were able to verify, however, that Comfort Keepers' case management system documented that all three of the missing service notes had been received and reviewed by management timely in relation to the dates the respective services were rendered.²⁷ Because of the documentation of management review, as well as the electronic timekeeping records that corroborated the services were rendered to the recipient for the time period reviewed, we reasonably concluded the validity of the reimbursed claims for the 3 reimbursements for which service notes were missing.

²⁴ DHS Office of Developmental Programs Bulletin 00-17-02, issued July 21, 2017.

²⁵ <https://www.dhs.pa.gov/providers/Billing-Info/Pages/EVV-FAQ.aspx> (accessed July 31, 2020).

²⁶ Claims selected for testing were based on random selection procedures and auditor's professional judgment, as further described in *Appendix A – Objectives, Scope, and Methodology*. The results of our testing, therefore, cannot be projected to, and are not representative of, the corresponding population.

²⁷ Management itself, i.e., the owner or administrator, makes the notation in the system that the service notes for the week have been received and reviewed and approved.

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EVV Records

We also found that for 5 of the 60 claims reviewed (8 percent), which totaled \$1,652, management was not able to provide the related EVV records.²⁸ Management could not explain why these employees did not clock time-in or time-out. Despite the 5 missing records, however, we were able to review corresponding service notes with hand-written time-in and time-out data entered onto the forms, along with the employees and participants' signatures, as well as management's record of timely review and approval of the service notes. Therefore, the missing EVV records did not preclude us from being able to verify the validity of the five claims.

Overall, we found that while Comfort Keepers did have procedures in place governing employees' completion and submission to management of service notes, as well as electronic timekeeping procedures, it does not have written policies and procedures governing recordkeeping to ensure compliance with DHS policies and regulations.

Recommendations

We recommend that Comfort Keepers:

1. Establish standard, written procedures governing the maintenance of service records, including service notes and EVV records, to ensure compliance with DHS policies and regulations. These procedures should include required documentation of all coordinator and management oversight, as well as any communications, warnings, and any well documented corrective actions and other consequences related to employees who fail to follow established procedures.
2. Maintain service records, including service notes and EVV records, in accordance with the standard written procedures established in Recommendation #1, thereby ensuring compliance with DHS policies and regulations.

²⁸ Claims selected for testing were based on random selection procedures and auditor's professional judgment, as further described in *Appendix A – Objectives, Scope, and Methodology*. The results of our testing, therefore, cannot be projected to, and are not representative of, the corresponding population.

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Comfort Keepers' Response and Auditor's Conclusions

We provided our draft audit procedures and results, and finding and related recommendations to Comfort Keepers for its review. On the pages that follow, we included Comfort Keepers' response in its entirety. Following Comfort Keepers' response is our auditor's conclusions.

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Audit Response from Comfort Keepers



Comfort Keepers Response to the Performance Audit Report

Thank you for the opportunity to provide a response to the draft of the Performance Audit Report.

The Comfort Keepers Jenkintown has been providing in home supports to participants in Philadelphia, Bucks and Montgomery County Pennsylvania since that first visit back in May of 2001. As the home care industry has expanded, advanced, and evolved so has this franchise. This organization began providing in home supports at a time where there were only a few home care agencies and even fewer regulations. We have taken the necessary steps to ensure continued compliance with the rules and regulations that currently govern the home care industry. We take pride in the services and supports that our staff provide and hold them to the highest standards. We strive to be “a dependable, compassionate presence you can trust”.

We hold true to a belief that an audit is a time to exam, analyze and place a closer lens on what we do, how we do it and to answer the question, are we utilizing “best practices”. We routinely self-audit to ensure that we are maintaining the standards that we have established. The Performance Audit completed by the staff of the Auditor General was completed remotely during an unprecedented time in the history of the world, the COVID-19 Pandemic. This franchise has been open every single day throughout this Pandemic providing care and support to the most vulnerable and needy people in our community, the elderly and the disabled. We are proud of what we do and how we do and commend our staff as they are considered a “frontline worker”. This audit encompassed months of data collection that cannot merely be explained by the term 60 claims. This audit period spanned 13 months of service, 7 different service codes, 117 days of service and 599 hours of service. This also included 71 individual service notes and documentation of supports provided by 70 unduplicated staff. We traveled off site to produce documents that barely stood the test of time and scanned over hundreds if not what seemed like millions of individual documents. This was not 60 claims, this was a powerful lens on our business practices.

We have taken seriously the recommendations as outlined in the Performance Audit Report and revised and updated the policies and procedures for record keeping. A copy of this has been attached to this response. In direct response to this audit and in preparation for EVV as mandated by the 21st Century Cures Act we have instituted even tighter controls on the methods for staff clocking in and out for shifts. We will continue to train, counsel and work with staff and participants to achieve compliance. It is our belief that the key to success is in training the staff, the participant, and their families on the importance of service delivery in an honest, reliable, and competent manner.

Thank you again for this opportunity and for the recommendations that you have provided.

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Auditor's Conclusion to Comfort Keepers' Response

Comfort Keepers Jenkintown (Comfort Keepers) management agrees with our finding and recommendations and states that it has and will continue to implement our recommendations to ensure compliance with Medical Assistance (MA) regulations. The Department of the Auditor General appreciates Comfort Keepers' cooperation throughout the audit process and commends management for its commitment to maintain high standards and provide quality services for the individuals enrolled in its programs.

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Appendix A

Objectives, Scope, and Methodology

The Department of the Auditor General conducted this performance audit of the Comfort Keepers under the authority of Sections 402 and 403 of The Fiscal Code (Code) of the Commonwealth of Pennsylvania, and in accordance with the 2019-2020 Budget Implementation provision of Article XVII-J, Subarticle B, Section 1715-J of the Code.²⁹ This audit was limited to the objective identified below and was not conducted, nor required to be conducted, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. We planned and performed this audit to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that the evidence obtained provides a reasonable basis to support our results, finding, and conclusions.

Objective

Our audit objective was to determine whether services for which the costs were reimbursed by the Pennsylvania Department of Human Services (DHS) were rendered. [See *Finding*]

Scope

The audit objective covered the period July 1, 2017 through June 30, 2018, with updates through the report date.

Methodology

Claims selected for testing within this audit were based on random selection procedures and auditor's professional judgment. The results of our testing, therefore, cannot be projected to, and are not representative of, the corresponding population.

To address the audit objective, we performed the following procedures:

- Obtained a data file from the Department of the Auditor General's Bureau of Information Technology Audits (BITA) summarizing Medical Assistance (MA) claims that received DHS approval by MA provider and federal account code for the period July 1, 2017, through June 30, 2018. This data file was created by BITA utilizing monthly data files obtained from DHS and evaluated as part of the Commonwealth's annual Single Audit performed by the Department of the Auditor General. See further details in the *Data Reliability* section below. We utilized this file to judgmentally select MA providers to audit, including Comfort Keepers, pursuant to Article XVII-J, Subarticle B, Section

²⁹ 72 P.S. §§ 402, 403, and 1715-J.

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1715-J of the Code to ensure coverage of MA programs and geographic location throughout the Commonwealth.

- Reviewed the following laws, policies, and procedures applicable to Comfort Keepers operations related to services provided for MA-enrolled individuals to determine legislative, regulatory, and policy requirements related to our audit objective:
 - *Grants to States for Medical Assistance Programs*, Title XIX of the Social Security Act of 1935, as amended, (42 U.S.C. § 1396, et seq.).³⁰
 - *Medical Assistance Manual*, Part III, Title 55 of the Pennsylvania Code, (55 Pa. Code § 1101 et seq.).³¹
 - *Long-Term Living Home and Community-Based Services*, Part I, Title 55 of the Pennsylvania Code, (55 Pa. Code § 52.1 et seq.).³²
 - *Office of Developmental Programs (ODP) Home and Community-based Services*, Part I, Title 55 of the Pennsylvania Code, (55 Pa. Code § 51.1 et seq.).³³
 - *Home and Community-based Services: Waiver Requirements*, Subpart G, Part 441, Title 42 of the U.S. Code of Federal Regulations, (42 CFR § 441.300 et seq.).³⁴
 - *ODP Bulletin 00-17-02*, Claim and Service Documentation Requirements for Providers of Consolidated and Person/Family Directed Support Waiver Services and Targeted Services Management.³⁵
 - Comfort Keepers Regulation Compliance Policy stating that Comfort Keepers understands and will maintain compliance with all laws and regulations as outlined in 55 Pa. Code Chapter 52.
 - *Comfort Keepers Medicaid Fraud Policy* outlining felony and misdemeanor charges against those who defraud the Medicaid program.

³⁰ https://www.ssa.gov/OP_Home/ssact/title19/1900.htm (accessed February 18, 2020).

³¹ <http://www.pacodeandbulletin.gov/Display/pacode?file=/secure/pacode/data/055/partIIItoc.html&d=> (accessed February 18, 2020).

³² <http://www.pacodeandbulletin.gov/Display/pacode?file=/secure/pacode/data/055/chapter52/subchapAtoc.html&d=reduce> (accessed February 18, 2020).

³³ <http://www.pacodeandbulletin.gov/Display/pacode?file=/secure/pacode/data/055/chapter51/chap51toc.html&d=> (accessed February 18, 2020).

³⁴ <https://www.govinfo.gov/content/pkg/CFR-2000-title42-vol3/pdf/CFR-2000-title42-vol3-part441.pdf> (accessed February 18, 2020).

³⁵ DHS Office of Developmental Programs Bulletin 00-17-02, issued July 21, 2017.

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- Met with DHS staff from the Office of Developmental Programs (ODP) to gain an understanding of the Home and Community-Based Services Intellectual Disabilities (HCBS-ID) Waiver program and the service codes that represent the eligible services. We also discussed how MA providers submit claims for services provided for MA-enrolled individuals using the PROMIS^e™ system, which verifies the individuals' MA eligibility before a claim is approved for reimbursement.
- Obtained a data file from DHS ODP containing all Comfort Keepers HCBS-ID Waiver program claims that DHS approved during the period July 1, 2017, through June 30, 2018, including 17,312 claims totaling \$5,227,652 and reconciled the total dollars to the data file obtained from BITA of MA providers described above.
- Interviewed Comfort Keepers management to gain an understanding of the organization and programs offered in order to identify which programs are associated with our population of claims that DHS approved during the audit period.
- Obtained Comfort Keepers written procedures used to train program staff on how to manually record the individuals' attendance time on sheets and how to complete daily services notes in order to design audit procedures.
- Documented procedures governing the provision of services and the processing of claims through review of records and interviews with management.
- Stratified the population of claims in the data file provided by DHS ODP by program code. We then used a random number generator to select 60 claims ensuring that the selected claims were associated with 60 different individuals and included at least one claim for every program code in the file.
- Developed attributes to test the selected claims for compliance with laws and regulations, and to ensure management controls were operating effectively based on our understanding of Comfort Keepers' procedures and review of example documentation and performed the following:
 - Reviewed service documents associated with each selected claim to confirm that services were provided to a MA-enrolled individual and authorized based on the Individual Support Plans. We ensured the Comfort Keepers program staff who provided the services signed and dated the service documents as required by DHS ODP regulations.³⁶
 - Used Comfort Keepers' employee attendance records to confirm that its staff who provided the service and completed the service documentation were present on the service date.

³⁶ Ibid.

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- Agreed Comfort Keepers' documents for each selected claim to its claims processing documents, such as the individual's name, date of service, and number of units (duration of provided service). We confirmed the accuracy of the total claim amount by recalculating the number of units claimed, and multiplied it by the DHS-established reimbursement rate for the specific service.³⁷
- Confirmed each MA claim's data maintained in the DHS PROMISE™ system agreed with the claim's source documents in accordance with DHS ODP regulations.

Data Reliability

We performed an assessment of the sufficiency and appropriateness of computer-processed information that we used to support our findings, conclusions, or recommendations. The assessment includes considerations regarding the completeness and accuracy of the data for the intended purposes.

- To assess the completeness and accuracy of the data file of DHS-approved MA claims summarized by MA provider and federal account code for the period July 1, 2017 through June 30, 2018, BITA reconciled the data file to DHS data provided and evaluated as part of the Commonwealth's Single Audit for the fiscal year ended June 30, 2018 conducted by the Department of the Auditor General jointly with a certified public accounting firm.³⁸ Based on the procedures performed, we concluded the data to be sufficiently reliable for the purposes of selecting MA providers to audit, including Comfort Keepers.
- To assess the completeness and accuracy of the data file received from DHS ODP containing individual Comfort Keepers claims approved by DHS during the period July 1, 2017 through June 30, 2018, we reconciled the total of this file to the data file created by BITA utilizing monthly files of DHS-approved claims obtained from DHS and evaluated as part of the Commonwealth's Single Audit (described in the bullet above). Additionally, we randomly selected 60 claims from the DHS ODP data file and agreed the data to source documents maintained by Comfort Keepers as described in the *Methodology* section above. We therefore concluded the DHS ODP data file was sufficiently reliable for the purposes of this engagement.

³⁷ [https://www.dhs.pa.gov/Services/Disabilities-Aging/Documents/Historical%20Rates/Fee%20Schedule%20Rates%20for%20Community-Based%20Services%20Effective%20July%202017%20\(c_283982\).pdf](https://www.dhs.pa.gov/Services/Disabilities-Aging/Documents/Historical%20Rates/Fee%20Schedule%20Rates%20for%20Community-Based%20Services%20Effective%20July%202017%20(c_283982).pdf) (accessed February 18, 2020).

³⁸ <https://www.budget.pa.gov/PublicationsAndReports/Documents/SingleAuditReports/june-30-2018-single-audit-report.pdf> (accessed February 18, 2020).

A Performance Audit

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Appendix B

Distribution List

This report was distributed to the following Commonwealth officials:

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Comfort Keepers

Ms. Bunny Levyn

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