

# AUDIT REPORT

Community Outreach Medical Center and  
Clark County Social Service Corrected  
Nearly All of the Original Audit Findings

January 2024



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# Audit Executive Summary

## Community Outreach Medical Center and Clark County Social Service Corrected Nearly All of the Original Audit Findings

January 2024

**Background** | We performed an audit of the Community Outreach Medical Center (ComC) contract and issued an audit report on July 28, 2021.

In the original audit we found that:

- Annual site visits were not performed or followed up on.
- Program goals and targets were not achieved or monitored.
- Security access, password management, and monitoring controls to the CAREWare application could be improved.
- Documentation to verify employee records and credentials, insurance, and attendance to meetings were not adequately kept.
- Policies and procedures related to referrals, requests for reimbursements, and grievances were not always followed.
- Reimbursement requests were not submitted timely, contained clerical errors, and lacked documentation to support billings.

**Objectives** | We conducted this audit to determine whether ComC and Social Service implemented corrective action to resolve the findings in the original audit.

**Summary and Key Findings** | Social Service and ComC implemented corrective actions to address all 10 findings in the original audit. However, ComC still has challenges meeting program goals, so one finding is considered partially resolved.

Social Service implemented the following:

- An enhanced site visit process.
- Quarterly meetings with all subrecipients.
- An automatic disabling of CAREWare accounts that are not accessed within 45 days.
- A revised account disabling process.
- Automatic password update prompts every 30 days.
- Improved review and processing of requests for reimbursement.
- Recordation of attendees in meeting minutes.

ComC implemented the following:

- Hired a quality and performance improvement manager dedicated to tracking program goals and targets and implemented additional tracking measures.
- Designated a Human Resources Specialist responsible for user access.
- Updated policies, procedures, and training on referrals and eligibility.
- Increased reviews on requests for reimbursement.
- Assigned reporting duties to one specific person.
- Updated the certificate of insurance.
- Improved access to grievance forms.

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## Background

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We performed a contract compliance audit of the Community Outreach Medical Center and issued an audit report on July 28, 2021.

We identified ten findings in the original audit report. These included the following:

- Annual site visits were not performed or followed up on.
- Program goals and targets were not achieved or monitored.
- Security access, password management, and monitoring controls to the CAREWare application did not comply with Clark County policy.
- Employee records and credentials were not consistently retained.
- Documentation to verify employee records and credentials, insurance, and attendance to meetings were not adequately kept.
- Policies and procedures related to referrals, requests for reimbursements, and grievances were not always followed.
- Reimbursement requests were not submitted timely, contained clerical errors, and lacked documentation to support billings.
- The organization's insurance certificate and policy documents did not include the required information.
- Documentation for meetings was not kept.
- Policies and procedures for approving requests for reimbursement and grievances were not always followed and policies and procedures for determining eligibility did not follow federal guidelines.

## Objective

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The objective of this audit was to determine whether corrective actions were implemented to address finding conditions identified in the original audit.

## Conclusions

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Clark County Social Service and Community Outreach Medical Center implemented corrective action to remediate the majority of the original audit findings.

Findings are rated based on a risk assessment that takes into consideration the circumstances of the current condition including compensating controls and the potential impact on reputation and customer confidence, safety and health, finances, productivity, and the possibility of fines or legal penalties. It also considers the impact on confidentiality, integrity, and availability of data.

## 9 of 10 Total Audit Findings Resolved

### 3 of 4 High Risk Findings Resolved



High risk findings indicate an immediate and significant threat to one or more of the impact areas.

### 3 of 3 Medium Risk Findings Resolved



Medium risk findings indicate the conditions present a less significant threat to one or more of the impact areas. They also include issues that would be considered high if one control is not working as designed.

### 3 of 3 Low Risk Findings Resolved



Low risk findings are typically departures from best business practices or areas where effectiveness, efficiency, or internal controls can be enhanced. They also include issues that would be considered high or medium risk if alternate controls were not in place.

## Outstanding Finding

While Community Outreach Medical Center and Social Service Made Improvements in Tracking Goals, They are Still Not Meeting All Targets.



**PARTIALLY RESOLVED**

In the original audit we identified some concerns pertaining to program goals and targets. Overall, we found that:

- There were no policies and procedures in place for monitoring achievement of goals.
- Not all program goals and measures were tracked.
- The Community Outreach Medical Center was not meeting some performance targets.
- Some performance goals and targets were outdated.
- Performance measures and goals related to Psychosocial Support Services could not be reviewed, due to lack of contract details for this service category.

## Action Taken and Testing Results

Clark County Social Service created a clinical quality management plan for 2022 and 2023. The plan details responsibilities, performance measure strategies, annual quality goals and processes for ongoing evaluation and assessment of the Ryan White program.

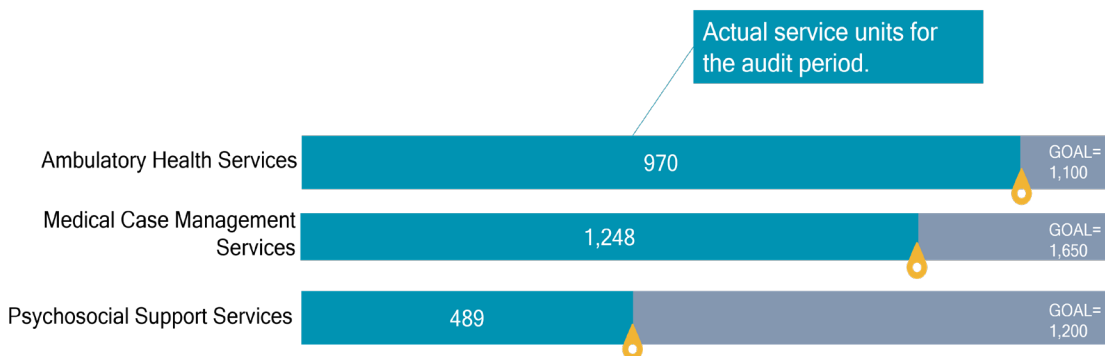
Clark County Social Service also worked with the Community Outreach Medical Center to establish and implement procedures to track goals manually, for goals that cannot be tracked by CAREWare. This is done through the 'Plan Do Study Act' forms that are submitted quarterly.

Social Service amended the contract to update contracted services and performance measures. We believe these provide clearer goals and benchmarks.

We computed the service units/visits for outpatient ambulatory health services, medical case management services and psychosocial support services. We then measured these services for unduplicated patients during the audit (October 2022 - August 2023).

We found that in some months the service targets were met, but in others they were not. Figure 1 illustrates the actual performance in comparison to the target for the audit period and Figure 2 lists the number of goals met by category.

**FIGURE 1:** Actual Service Units Provided Compared to Established Goal



**Source:** Summary of Service Unit Testing for Audit Period (October 2022- August 2023).

**FIGURE 2:** Summary of Goals Met by Community Outreach Medical Center

Service Category	Total Number of Goals Met	Total Number of Goals Not Met
Outpatient Ambulatory Health Services	3	2
Medical Case Management	3	3
Psychosocial Support Services	2	3
<b>Total</b>	<b>8</b>	<b>8</b>

**Source:** Auditor prepared.

Although some targets were not met, Community Outreach Medical Center provided the required service (*and served clients*) for each category.

We believe that Community Outreach Medical Center is actively engaging in continuous improvement efforts to meet targets. As a result, we consider this finding partially resolved. Since Community Outreach Medical Center continues to make progress towards meeting contract goals, we do not have any additional recommendations at this time.



## Appendix A: Audit Scope, Methodology, and GAGAS Compliance

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### Scope

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The audit covered the period from October 1, 2022, through August 31, 2023. We considered processes in place as of October 1, 2023. The last day of field work was November 30, 2023.

### Methodology

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To accomplish our objectives, we interviewed staff and management from both Clark County Social Service and the Community Outreach Medical Center. We obtained the status of the findings included in the original audit. We then performed the following procedures:

- Verified that Clark County Social Service:
  - a. Performed a follow-up visit to verify issues found during the 2018-2019 site visit were resolved.
  - b. Implemented policies and procedures for performing annual site and prompt follow-up visits.
- Obtained the 2022-2023 grant year site visit report to determine whether issues were identified, corrective action plans were submitted, and if follow up visit occurred to verify that the implemented corrective action plan resolved issues.
- Confirmed that Clark County Social Service:
  - a. Established and implemented procedures to periodically monitor program goals and measures to assess achievement and communicate results in a timely manner.
  - b. Worked with the Community Outreach Medical Center to establish and implement procedures to track goals manually, for goals that cannot be tracked by CAREWare.
  - c. Amended the contract to update program goals, performance targets, and document scope of work for Psychosocial Support Services.
- Confirmed that the Community Outreach Medical Center:
  - a. Established and implemented procedures to regularly monitor performance targets to assess achievement.
  - b. Developed and implemented an action plan detailing steps to take to ensure targets are achieved.
- Downloaded the 'All Service' Report and performance measure data from CAREWare for the audit period. Examined data to determine if program goals and target measures were achieved for all service delivery categories.

- Confirmed that Clark County Social Service:
  - a. Established, documented, and implemented policies and procedures to periodically review:
    - User and administrator password changes for compliance with system policy.
    - Login/Logout reports and administrative alarms for unauthorized activity.
    - User permissions.
  - b. Documented policies and procedures related to setting up, retiring, and reviewing active user accounts.
  - c. Distributed documented policies and procedures related to retiring user accounts to the Community Outreach Medical Center for awareness and accountability.
  - d. Performed a review of user accounts; retiring accounts of separated employees or users who no longer need access.
- Obtained the Community Outreach Medical Center documented policies and procedures for retiring user accounts in CAREWare. Confirmed that policies align with the County's time for retiring user accounts.
- Reviewed the CAREWare application's security controls to determine whether passwords are being changed every 30 days, user access is for active employees, accounts are retired according to policy and CAREWare Deletion Request forms are retained, user permissions are appropriate, and duties are properly segregated, and audit logs are being reviewed.
- Determined whether the Community Outreach Medical Center:
  - a. Updated its retention policy to comply with contract terms.
  - b. Implemented an annual process to verify that staff members have completed the required medical, and professional development trainings and training certificates are on file.
  - c. Implemented a process to periodically review employee files to ensure the required documents are kept per the contract.
- Used professional judgment to select a sample of 6 out of 17 employees and examined employee files to verify that pertinent records are kept following the contract.
- Determined whether the Community Outreach Medical Center:
  - a. Reviewed referral policies and procedures with appropriate personnel and implemented a process to monitor staff compliance.
  - b. Implemented a process to review system messages in CAREWare daily for notifications of internal referrals.

- Downloaded a listing of incoming referrals from CAREWare for the audit period. Verified that referrals were resolved according to Ryan White policies and procedures.
- Downloaded a listing of outgoing referrals from CAREWare for the audit period. Verified that all data fields were completed for referrals.
- Determined whether the Clark County Social Service Department:
  - a. Updated request for reimbursement approval policies to include double checks of payroll totals to ensure the accuracy of dollar amounts requested for reimbursement.
  - b. Reviewed policies and procedures related to documentation required to support billings with appropriate staff and implemented procedures to check staff compliance.
- Determined whether the Community Outreach Medical Center updated request for reimbursement policies to include:
  - a. Performing independent double checks of payroll totals to ensure the accuracy of dollar amounts requested for reimbursement.
  - b. Verifying documentation for other expenses is supported by an invoice.
- Used professional judgment to select three out of 11 requests for reimbursement. Obtained documentation to recalculate figures to verify the accuracy of amounts reported and to determine if amounts billed are properly supported.
- Examined documentation to verify that Social Service received reports within times specified per the contract.
- Used professional judgement and selected four requests for reimbursement. Examined documentation to determine if reimbursement requests were submitted within 15 days following the month services were incurred and fiscal approval occurred within 5 days of reimbursement requests time stamped received by the County.
- Determined if coverage for hired and non-owned automobile liability was in accordance with contractual requirements and the certificate of insurance detailed the request for quote number and name of contract.
- Determined whether the Community Outreach Medical Center updated grievance procedures to include reviewing procedures with clients at least two times a year.

- Observed whether the Community Outreach Medical Center placed grievance procedure forms in areas readily accessible to clients.
- Confirmed that the Community Outreach Medical Center updated procedures for determining client eligibility to include timing for setting up initial client eligibility and recertification following Ryan White universal standards.
- Determined whether the Clark County Social Service Department:
  - a. Implemented a process to verify the Center's attendance to all County held meetings.
  - b. Amended the contract to update the frequency in which one-on-one meetings are held in alignment with current business practices.
- Determined whether Community Outreach Medical Center keeps an attendance log of all mandatory meeting as proof of attendance.
- Used professional judgment to select 3 months out of 11 for the audit period. Obtained documentation to verify that the Community Outreach Medical Center attended required meetings.
- Confirmed that all new and/or updated policies and procedures by both Social Service and the Community Outreach Medical Center were distributed to appropriate personnel and made available in a location accessible to all employees.

While some samples selected were not statistically relevant, we believe they are sufficient to provide findings for the population as a whole.

Our review included an assessment of internal controls in the audited areas. Any significant findings related to internal control are included in the detailed results.

## Standards Statement

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We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our department is independent per the GAGAS requirements for internal auditors.

## Appendix B: Review of Service Category Program Goals and Measures

The following tables provide a comprehensive listing by service category of each program goal, measure, performance target and the Community Outreach Medical Center's performance for the audit period.

**TABLE 1. Service Units: Target Versus Actual. October 2022 - August 2023.**

Month	OAHS Target <sup>(1)</sup>	OAS Actual	MCM Target <sup>(2)</sup>	MCM Actual	Psycho social Target	Psycho social Actual
October	100	95	150	143	200	46
November	100	75	150	81	200	54
December	100	111	150	101	200	28
January	100	88	150	102	200	47
February	100	84	150	116	200	43
March	100	95	150	144	200	53
April	100	60	150	100	200	36
May	100	123	150	108	200	53
June	100	96	150	110	200	43
July	100	96	150	115	200	47
August	100	47	150	128	200	39
<b>Total</b>	<b>1100</b>	<b>970</b>	<b>1650</b>	<b>1248</b>	<b>1200</b>	<b>489</b>

<sup>(1)</sup> Outpatient ambulatory health services. Ambulatory care refers to medical services performed on an outpatient basis, without admission to a hospital or other facility.

<sup>(2)</sup> Medical case management units.

### NOTES:

- We used the All Services Report from CAREWare and the Part A Taxonomy report to calculate the total number of service units for the audit period by service category. We also used the All Services Report to calculate the unduplicated clients by filtering the data by service category and removing duplicate names.
- We compared the calculated amounts for service units and unduplicated clients to the number per the contract to determine if Community Outreach Medical Center met the program target.

**TABLE 2. Outpatient Ambulatory Health Services Goal Measurements. October 2022 - August 2023**

Program Goal	Performance Measure	Target	Audit Period	Target Met?
Service Delivery	Minimum number of unduplicated clients shall receive Outpatient Ambulatory Health Services during the award period.	150	195	YES
Service Delivery	Minimum number of service units to be provided each month during the award period in Outpatient Ambulatory Health Services	100	88	NO

Agency Compliance	Agency shall engage in continuous quality improvement efforts to maintain and improve compliance with all components of the Health Resources and Services Administration (HRSA) National Monitoring Standards; Las Vegas TGA service standards and policies and procedures, and this interlocal agreement with the County.	N/A	N/A	YES <sup>(1)</sup>
Undetectable = Untransmissible (U=U) Education	Percentage of existing clients seen with HIV infection who were provided documented education about undetectable equals untransmittable education.	90%	NT <sup>(2)</sup>	NT <sup>(2)</sup>
Viral Suppression	Percentage of clients with diagnosed HIV infection whose most recent viral load test in the calendar years showed that HIV viral load was suppressed. Viral suppression is defined as viral load test result of <200 copies/mL at the most recent viral load test.	90%	91%	YES
Retention in Care	Percentage of clients with diagnosed HIV infection who had 2 care visits that were at least 90 days apart during the calendar year, as measure by documented test results for CD4 count or viral load as well as documented services.	90%	66%	NO

<sup>(1)</sup> Community Outreach Medical Center completes quarterly PDSA (Plan Do Study Act) Forms to plan and document their process with tests of change conducted as part of their quality improvement projects. In addition, ComC completes quarterly provider reports which gives details on continuum of care, program activities, administration, and technical assistance. We reviewed PDSA's and quarterly reports for calendar year 2022 and quarters 1 and 2 of FY23 and found that Community Outreach Medical Center is engaging in continuous quality improvement efforts to maintain and improve compliance with HRSA and Las Vegas Transitional Grant Area (LVTGA) standards and contractual requirements with the County.

<sup>(2)</sup> Not Tracked. Item is not a reporting requirement at this time. The program goal is new to the contract and the code has not been added in CAREWare.

**NOTES:**

- We generated performance measures report as of August 31, 2023, in CAREWare. We compared the percentages per the report to the program targets per the contract to assess achievement.

**TABLE 3. Medical Case Management Goal Measurements. October 2022 - August 2023**

Program Goal	Performance Measure	Target	Audit Period	Target Met?
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Service Delivery	Minimum number of unduplicated clients shall receive Medical Case Management services during the award period.	150	197	YES
Service Delivery	Minimum number of service units to be provided each month during the award period in Medical Case Management.	150	113	NO
Agency Compliance	Agency shall engage in continuous quality improvement efforts to maintain and improve compliance with all components of the HRSA National Monitoring Standards; Las Vegas TGA service standards and policies and procedures, and this interlocal agreement with the County.	N/A	N/A	YES <sup>(1)</sup>
Assigned Case Manager	Percentage of clients who will be assigned to a case manager upon intake.	100%	5	YES
Undetectable = Untransmissible (U=U) Education	Percentage of existing clients seen with HIV infection who were provided documented education about undetectable equals untransmittable education.	90%	NT <sup>(2)</sup>	NT <sup>(2)</sup>
Viral Suppression	Percentage of clients with diagnosed HIV infection whose most recent viral load test in the calendar years showed that HIV viral load was suppressed. Viral suppression is defined as viral load test result of <200 copies/mL at the most recent viral load test.	90%	86%	NO
Retention in Care	Percentage of clients with diagnosed HIV infection who had 2 care visits that were at least 90 days apart during the calendar year, as measure by documented test results for CD4 count or viral load as well as documented services.	90%	66%	NO

<sup>(1)</sup> Community Outreach Medical Center completes quarterly Plan Do Study Act (PDSA) Forms to plan and document their process with tests of change conducted as part of their quality improvement projects. In addition, ComC completes quarterly provider reports which gives details on continuum of care, program activities, administration, and technical assistance. We reviewed PDSA's and quarterly reports for calendar year 2022 and quarters 1 and 2 of FY23 and found that Community Outreach Medical Center is engaging in continuous quality improvement efforts to maintain and improve compliance with HRSA and Las Vegas Transitional Grant Area (LVTGA) standards and contractual requirements with the County.

<sup>(2)</sup> Not Tracked. Item is not a reporting requirement at this time. The program goal is new to the contract and the code has not been added in CAREWare.

**NOTES:**

- Using the All Services Report generated from CAREWare, and the Part A Taxonomy report we calculated the total number of service units for the audit period by service category. We also used the All Services Report to calculate the unduplicated clients by filtering the data by service category and removing duplicate names.
- We compared the calculated amounts for service units and unduplicated clients to the number per the contract to determine if the Center met the program target.

- We generated performance measures report as of August 31, 2023, in CAREWare. We compared the percentages per the report to the program targets per the contract to assess achievement.
- To determine whether ComC is meeting that target related to clients being assigned a case manager upon intake, we generated a client list in CAREWare and judgmentally selected 10 clients (5 medical case management clients and 5 psychosocial support clients). We reviewed client files to determine whether client was assigned a case manager upon intake.