

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**WEST L.A. SUPPORT SERVICES #1
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1093934101**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

**Audits Section – Burbank
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Allen Dervi
Audit Supervisor: Gertrude Lake
Auditor: Anita Keshishyan**



TOBY DOUGLAS
DIRECTOR

State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
GOVERNOR

March 14, 2014

CERTIFIED MAIL NO. 7010 3090 0000 5074 5739

Stephen David
Accurate Business Results, LLC
4541 E. Anaheim Street
Long Beach, CA 90804

In the Matter of:

**WEST L.A. SUPPORT SERVICES #1
NATIONAL PROVIDER IDENTIFIER (NPI) 1093934101
FISCAL PERIOD ENDED SEPTEMBER 30, 2011
CASE NUMBER NF14-0911-215C-SG**

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated February 4, 2014, the following revisions are made to the Medi-Cal audit report dated June 17, 2013.

SUMMARY OF REVISIONS

| | | <u>COST</u> | <u>COST PER DAY</u> |
|-------------------------------|----|----------------|---------------------|
| Audited Cost and Cost Per Day | \$ | 312,229 | \$ 142.57 |
| Revision | | <u>6,394</u> | <u>2.92</u> |
| Revised Cost and Cost Per Day | \$ | <u>318,623</u> | \$ <u>145.49</u> |

Enclosed are the revised schedules detailing the results of the recomputation.

Original Signed By

Allen Dervi, Chief
Audits Section—Burbank
Financial Audits Branch

cc: See Next Page

Stephen David
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cc: Belinda Lee, Administrator
West L.A. Support Services #1
1443 Genesee Street
Los Angeles, CA 90019

**SUMMARY OF REVISED FACILITY CENSUS
AND REVISED CLIENT COST PER DAY**

Provider:
WEST L.A. SUPPORT SERVICES #1

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1093934101

**SUMMARY OF REVISED FACILITY CENSUS
AND REVISED CLIENT COST PER DAY**

| | AS AUDITED | AS REVISED |
|--|-----------------------|-----------------------|
| 1. Medi-Cal Client Days (Rev) | 2,190 | 2,190 |
| 2. Medi-Cal Managed Care Days (Rev) | 0 | 0 |
| 3. Other Client Days (Rev) | 0 | 0 |
| 4. Total Client Days | <u>2,190</u> | <u>2,190</u> |
| 5. Total Client Care Expenses (From Sch. 2) | \$ <u>312,229</u> | \$ <u>318,623</u> |
| 6. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3) | \$ <u>142.57</u> | \$ <u>145.49</u> |

SHARE OF COST

| | | |
|--|-------------|-------------|
| 1. Share of Cost Audit Adjustment (Rev) | \$ <u>0</u> | \$ <u>0</u> |
|--|-------------|-------------|

OVERPAYMENTS

| | | |
|------------------------------|-------------|-------------|
| 1. Duplicate Payments (Rev) | \$ <u>0</u> | \$ <u>0</u> |
| 2. Credit Balances (Rev) | \$ <u>0</u> | \$ <u>0</u> |
| 3. Total Overpayments | \$ <u>0</u> | \$ <u>0</u> |

SUMMARY OF REVISED FACILITY EXPENSES

Provider:
WEST L.A. SUPPORT SERVICES #1

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1093934101

| Line No. | DESCRIPTION | Rev. NO. | AS AUDITED Col. 1 | AUDIT REVISIONS Col. 2 | AS REVISED Col. 3 |
|----------|---|----------|-------------------|------------------------|-------------------|
| | EXPENSES: CLIENT SERVICES | | | | |
| | Basic Facility Cost - Property Expenses | | | | |
| 045 | Depreciation and Amortization | | \$ 0 | \$ | \$ 0 |
| 050 | Leases and Rentals | | 0 | | 0 |
| 055 | Real Property Taxes | | 6,838 | | 6,838 |
| 060 | Personal Property Taxes | | 0 | | 0 |
| 065 | Mortgage Interest | | 12,237 | | 12,237 |
| 070 | Property Insurance | | 0 | | 0 |
| 075 | TOTAL PROPERTY EXPENSES (Lines 045 through 070) | | \$ 19,075 | \$ 0 | \$ 19,075 |
| | Basic Facility Cost - General Home Expenses | | | | |
| 080 | Home Operations and Maintenance | | \$ 13,208 | \$ | \$ 13,208 |
| 085 | Utilities | | 6,019 | | 6,019 |
| 090 | Client Transportation (excluding Adult Day Services) | | 9,162 | | 9,162 |
| 095 | Dietary | | 11,879 | | 11,879 |
| 100 | Personal Care and Laundry | 3 | 6,733 | 963 | 7,696 |
| 105 | TOTAL GENERAL HOME EXPENSES (Lines 080 through 100) | | \$ 47,001 | \$ 963 | \$ 47,964 |
| 110 | TOTAL BASIC FACILITY COST (Lines 075 plus 105) | | \$ 66,076 | \$ 963 | \$ 67,039 |
| | EXPENSES: DIRECT CARE STAFF COSTS | | | | |
| 115 | QMRP Salaries | | \$ 24,000 | \$ | \$ 24,000 |
| 120 | QMRP Fringe Benefits | | 1,667 | | 1,667 |
| 125 | Lead Salaries | | 21,845 | | 21,845 |
| 130 | Lead Fringe Benefits | | 5,297 | | 5,297 |
| 135 | Aides Salaries | 1 | 86,495 | 936 | 87,431 |
| 140 | Aides Fringe Benefits | | 21,295 | | 21,295 |
| 145 | Other Salaries | | 108 | | 108 |
| 150 | Other Fringe Benefits | | 0 | | 0 |
| 155 | TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150) | | \$ 160,707 | \$ 936 | \$ 161,643 |

SUMMARY OF REVISED FACILITY EXPENSES

Provider:
WEST L.A. SUPPORT SERVICES #1

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1093934101

| Line No. | DESCRIPTION | Rev. NO. | AS AUDITED Col. 1 | AUDIT REVISIONS Col. 2 | AS REVISED Col. 3 |
|----------|--|----------|-------------------|------------------------|-------------------|
| | EXPENSES: CONSULTANT COSTS | | | | |
| 160 | Dietician Consultant | | \$ 729 | \$ | \$ 729 |
| 165 | Speech Pathology Consultant | | 0 | | 0 |
| 170 | Physical Therapy Consultant | | 175 | | 175 |
| 175 | Occupational Therapy Consultant | | 0 | | 0 |
| 180 | Pharmacist Consultant | | 0 | | 0 |
| 185 | Nurse Consultant | | 11,076 | | 11,076 |
| 190 | Psychologist Consultant | | 0 | | 0 |
| 195 | Physician Consultant | | 0 | | 0 |
| 200 | Recreational Consultant | | 550 | | 550 |
| 205 | Social Service Consultant | | 0 | | 0 |
| 210 | Other Consultant | | 0 | | 0 |
| 215 | TOTAL CONSULTANT COST (Lines 160 through 210) | | \$ 12,530 | \$ 0 | \$ 12,530 |
| | EXPENSES: ADMINISTRATIVE COSTS | | | | |
| 220 | Administrative Salaries ** | | \$ 26,713 | \$ | \$ 26,713 |
| 225 | Administrative Fringe Benefits | | 1,855 | | 1,855 |
| 226 | Quality Assurance Fees (excluding Adult Day Services) | | 15,403 | | 15,403 |
| 230 | Other General and Administrative*** (Excluding Adult Day Services) | 2 | 28,945 | 4,495 | 33,440 |
| 235 | TOTAL ADMINISTRATIVE COST (Lines 220 through 230) | | \$ 72,916 | \$ 4,495 | \$ 77,411 |
| | TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235) | | \$ 312,229 | \$ 6,394 | \$ 318,623 |
| | NON-CLIENT CARE EXPENSES | | (To Sch. 1) | | (To Sch. 1) |
| 240 | Non-Program Services | | \$ 0 | \$ | \$ 0 |
| 241 | Adult Day Services and Related Transportation | | 178,445 | | 178,445 |
| 245 | TOTAL FACILITY EXPENSES (Lines 110, 155, 215, 235, 240 and 241) | | \$ 490,674 | \$ 6,394 | \$ 497,068 |

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** List only direct administrative salaries incurred at the facility level

*** List allocated administrative costs on Line 230

| Provider Name | | | | | | | Fiscal Period | NPI | Revisions | | |
|-------------------------------|--------------------------|------|--------------|------|------|------|---|------------|---------------------|------------|--|
| WEST L.A. SUPPORT SERVICES #1 | | | | | | | OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011 | 1093934101 | 3 | | |
| Report References | | | | | | | Explanation of Audit Revisions | As Audited | Increase (Decrease) | As Revised | |
| Cost Report | | | Audit Report | | | | | | | | |
| Rev. No. | DHS 3076 Page or Exhibit | Line | Col. | Sch. | Line | Col. | | | | | |
| 1 | 4.1 | 135 | 4 | 2 | 135 | 3 | Aides Salaries | \$86,495 | \$936 | \$87,431 | |
| | | | | | | | APPEAL FINDING - ISSUE 2: AUDIT ADJUSTMENT 4 | | | | |
| 2 | 4.1 | 230 | 4 | 2 | 230 | 3 | Other General and Administrative | \$28,945 | \$4,495 | \$33,440 | |
| | | | | | | | APPEAL FINDING - ISSUE 4: AUDIT ADJUSTMENT 10 | | | | |
| 3 | 4 | 100 | 4 | 2 | 100 | 3 | Personal Care and Laundry | \$6,733 | \$963 | \$7,696 | |
| | | | | | | | APPEAL FINDING - ISSUE 5: AUDIT ADJUSTMENT 11 | | | | |