



City of New York

OFFICE OF THE COMPTROLLER

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MANAGEMENT AUDIT

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Deputy Comptroller for Audit

Audit Report on the Human Resources
Administration's Monitoring and
Disposition of Complaints Made Against
Home Care Attendants

MD13-085A

November 5, 2014

<http://comptroller.nyc.gov>



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
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NEW YORK, NY 10007

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November 5, 2014

Dear Residents of the City of New York:

My office has audited the Human Resources Administration (HRA) to determine whether it has adequate controls over the recording, tracking, and follow-up of complaints made against home care attendants. We perform audits such as this as a means of ensuring that contractors provide services in accordance with their agreements.

The audit determined that HRA had inadequate controls over the recording, tracking and follow-up of complaints made against home care attendants. Some of the calls and complaints were not recorded in its computerized database and others were incorrectly recorded as informational calls. The audit also found that vendors did not report the investigation results to HRA in a timely manner for more than a quarter of the complaints reviewed. In addition, for less severe complaints, HRA had limited controls in place to assure that vendors accurately reported their investigation results.

To address these issues, the audit made eight recommendations to HRA. Among those recommendations are that HRA should: ensure all active recipients of program services are recorded in its computerized database so that all calls and complaints can be appropriately registered; follow-up with all vendors regarding the late reporting of their investigation results to ensure that future investigations are completed and reported in a timely manner; and consider periodically conducting field investigations of a sample of the less severe complaints to ensure the accuracy of the vendor-reported information.

The results of the audit have been discussed with HRA officials, and their comments have been considered in preparing this report. Their complete written response is attached to this report.

If you have any questions concerning this report, please e-mail my audit bureau at audit@comptroller.nyc.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "Scott M. Stringer".

Scott M. Stringer

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THE CITY OF NEW YORK OFFICE OF THE COMPTROLLER MANAGEMENT AUDIT

Audit Report on the Human Resources Administration's Monitoring and Disposition of Complaints Made Against Home Care Attendants

MD13-085A

EXECUTIVE SUMMARY

The objective of this audit was to determine whether the Human Resources Administration (HRA) has adequate controls over the recording, tracking, and follow-up of complaints against home care attendants. HRA's Home Care Services Program (HCSP) provides access to Medicaid-funded long-term care programs designed to help elderly or disabled individuals remain safely at home rather than in a nursing home or other institution. One of the long-term care options offered by HCSP is the Personal Care Program, which provides home attendant and/or housekeeping services to clients who are in stable condition but are having difficulty with at least one or more activities of daily life, such as walking, cooking, cleaning, bathing, or using the bathroom. HRA has contracts with 50 home care vendors to provide personal care services.

HRA's Complaint Tracking Unit (CTU) is responsible for receiving, evaluating, and monitoring the investigation of complaints against home attendants, and it uses its Medical Assistance Tracking Information System (MATIS)¹ to record the complaint details. CTU is responsible for ensuring that the vendor investigates all complaints and takes appropriate corrective action for substantiated complaints.

The total number of Personal Care Program cases under HRA's jurisdiction is declining as a result of an initiative by the New York State Department of Health (NYSDOH) to transition appropriate cases to Managed Long-Term Care (MLTC).² Enrollment in a MLTC plan is mandatory for consumers who are; 1) age 21 or older; 2) eligible for both Medicaid and Medicare; and 3) in need of community-based long-term care services for more than 120 days. HRA stated that by December 2013, the number of clients was reduced to approximately 4,000.³ During Fiscal Years 2012 and 2013, HRA received and recorded in MATIS a total of 935 and 672 complaints, respectively.

¹ MATIS records and tracks activities related to the provision of home care services.

² MLTC is a system that streamlines the delivery of long-term services to people who are chronically ill or disabled and who wish to stay in their homes and communities. These services, such as home care or adult day care, are provided through managed long-term care plans that are approved by NYSDOH.

³ After the transition of Personal Care Program cases to MLTC, HRA officials informed us that HRA would continue to be responsible for overseeing approximately 4,000 clients that remain in the Personal Care program.

Audit Findings and Conclusions

HRA has inadequate controls over the recording, tracking, and follow-up of complaints against home care attendants. Some of the calls and complaints reported to HRA were not reflected in MATIS and some that were recorded were incorrectly categorized as informational calls. For more than one quarter of the reviewed complaints that were recorded in MATIS, vendors did not report the investigation results to HRA within the required timeframes. In addition, for less severe complaints identified as Level II, III, and IV complaints, HRA has limited controls in place to verify that the vendors accurately reported their investigation efforts.

Among other issues found, HRA does not consistently take advantage of a feature in MATIS for recording the names and Social Security numbers of home attendants against whom complaints were lodged so that it can identify those home attendants who are the subjects of complaints at a higher rate than the norm.

Audit Recommendations

To address the issues raised in this audit, we made eight recommendations:

1. HRA should ensure that all active recipients of Personal Care Program services are recorded in MATIS so that all calls and complaints can be appropriately registered in MATIS to allow for effective complaint tracking and monitoring.
2. HRA should track and maintain a record of all deletions in MATIS, including the reason for deletion and the system-generated identification (ID) numbers, and should consider enabling a tracking system in MATIS to maintain an audit trail of deleted records.
3. HRA should ensure that accurate data is used to determine a vendor's compliance with the reporting of the investigation results.
4. HRA should review past compliance analyses and determine whether there are additional vendors that were non-compliant and notify those vendors so that any underlying issues can be corrected.
5. HRA should follow-up with all vendors regarding the late reporting of their investigation results to ensure that future investigations are completed and reported in a timely manner.
6. HRA should investigate any material discrepancies between the vendors' Forms 2046 and the CTU Forms 2046. This will help to ensure the accuracy of the information in HRA records and help HRA verify that the vendors removed any risk and appropriately addressed the complaint.
7. HRA should consider periodically conducting field investigations of a sample of Level II, III, and IV complaints to ensure the accuracy of the vendor-reported information and that the vendor has performed a complete investigation.
8. HRA should use the available data fields in MATIS to record home attendant names and Social Security numbers so that it can perform more comprehensive analyses of complaints against home attendants.

Agency Response

HRA officials disagreed with the audit's findings concerning the accuracy of MATIS complaint records and the tracking of complaints against home attendants to determine whether any are the subject of complaints at a higher rate than normal. Regarding the audit's eight recommendations, HRA officials agreed with six of them and disagreed with the recommendations that they: 1) conduct additional analyses to determine whether any other vendors were non-compliant in reporting investigation results to HRA in a timely manner; and 2) perform more comprehensive analysis of complaints against home attendants using the attendants' names and Social Security numbers. After carefully reviewing HRA's arguments, we find no basis to change any of our findings and recommendations.

AUDIT REPORT

Background

HRA provides temporary help to individuals and families with social service and economic needs to assist them in reaching self-sufficiency. One of the programs operated by HRA is the HCSP, which provides access to Medicaid-funded long-term care programs designed to help elderly or disabled individuals remain safely at home rather than in a nursing home or other institution. One of the long-term care options offered by HCSP is the Personal Care Program.

The Personal Care Program provides home attendant and/or housekeeping services to clients who are in stable condition but are having difficulty with at least one or more activities of daily life, such as walking, cooking, cleaning, bathing, or using the bathroom. Services in the home are provided through contracted home care agencies. HRA has contracts with 50 home care vendors to provide personal care services.

The primary way HRA receives complaints about vendor services is through its telephone hotline. Recipients of home care services can call the hotline or 311, which will forward the calls to HRA, to report a serious or emergency complaint about the vendor's services or if prior complaints have not been satisfactorily addressed. In addition, when complaints are made to vendors, the vendors are required to report the complaints to HRA within 24 hours.

HRA tracks the complaints it receives through CTU, which is responsible for the receipt, evaluation, and monitoring of the investigation of any complaints against home attendants. CTU records the complaint details into HRA's MATIS and, in those instances where complaints are reported by parties other than the vendor, notifies the respective vendor of the complaint details. Vendors are responsible for investigating complaints made by or on behalf of the clients they serve and for reporting the results of their investigations and actions taken to CTU. CTU is responsible for ensuring that the vendor investigates all complaints and takes appropriate corrective action for substantiated complaints. HRA's Contract Unit also reviews complaints as part of its annual vendor evaluations to see how the vendors responded to complaints and what actions were taken against the home attendants.

CTU call monitors assign the complaints they receive, including those referred to them from vendors, an initial level and category based on the severity of the complaint. The four complaint levels, with Level I being the most serious, are as follows:

- Level I - emergency complaints which place the client in immediate danger or in an "at risk" situation, including:
 - a) physical and/or sexual abuse of the client or someone else in the household;
 - b) current or past absenteeism of the home care worker when the client is totally dependent upon services or "placed at risk; "
 - c) poor performance, which results in physical injury to the client and places the client in immediate danger; and
 - d) theft of any amount which makes it impossible for the client to purchase or be provided with food or pay essential services, such as rent, telephone, or utilities.

- Level II - complaints of serious theft by the home care worker of \$250 or more from the client or someone else in the household where the theft does not affect the client's ability to purchase or be provided with food or pay essential services, such as rent, telephone, or utilities.
- Level III - serious complaints about the home care worker, including:
 - a) poor performance which causes injury to the client but does not place the client in immediate danger; or
 - b) poor performance that results in unsanitary home conditions, which may jeopardize the client's health.
- Level IV - less serious complaints against the home care worker and/or agency, such as non-performance or poor performance, lateness or absenteeism (which does not affect client safety), and theft of less than \$250 where the theft does not affect the client's ability to purchase or be provided with food or pay essential services, such as rent, telephone, or utilities.

After a vendor completes its investigation, the vendor is required to call in the results of the investigation to CTU and CTU enters the information into MATIS. CTU fills out a *Home Care Service Complaint* form (also referred to as Form 2046)⁴ to document complaint details. As part of its investigation, the vendor is also required to complete a Form 2046 and keep it on file. Based on the investigation results, CTU will designate the complaint as either substantiated (determined as valid based on evidence), unsubstantiated (investigated and determined to be unfounded), or unable to substantiate (cannot be confirmed or disproved). Based on the results of the vendor's investigation, CTU may also reclassify a complaint to a higher or lower level. If a complaint is substantiated, the vendor is required to take appropriate action to address the complaint.

The total number of Personal Care Program cases under HRA's jurisdiction is declining as a result of an initiative by the NYSDOH to transition appropriate cases to MLTC. Enrollment in a MLTC plan is mandatory for consumers who are age 21 or older, and who are eligible for both Medicaid and Medicare, and in need of community-based long-term care services for more than 120 days. As of April 2013, HRA informed us that it was responsible for approximately 11,000 Personal Care Program cases, a decrease of almost 30,000 cases from July 2012. HRA stated that by December 2013, the number of clients was reduced to approximately 4,000. During Fiscal Years 2012 and 2013, HRA received and recorded in MATIS a total of 935 and 672 complaints, respectively. The breakdown by complaint level is shown in the following chart:

Complaint Level	Fiscal Year	Fiscal Year
	2012	2013
Level I	464	320
Level II	42	24
Level III	100	62
Level IV	329	266
TOTAL	935	672

⁴ *Home Care Service Complaint* form (Form 2046) contains the details of a complaint (for all complaint levels) from the date it is registered to its resolution, including the client name, vendor information, source of the complaint, the home attendant assigned to the client, the complaint level and category, disposition, and the vendor's method of investigation and actions taken during the investigation.

Objective

To determine whether HRA has adequate controls over the recording, tracking, and follow-up of complaints against home care attendants.

Scope and Methodology Statement

We conducted this performance audit in accordance with generally accepted government auditing standards. 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, except for the lack of sufficient, appropriate evidential matter to support the completeness and accuracy of the population of MATIS-recorded complaints against home care attendants. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

We were unable to verify the completeness of the population of MATIS-recorded complaints against home care attendants due to unexplained numbering gaps in the MATIS-assigned ID number sequences. In addition, we found complaints that were not included in the database and some complaints with incorrect information recorded in MATIS. Because MATIS is HRA's system of record, we do not have reasonable assurance that the population of complaint records is complete and accurate.

The primary audit scope was July 1, 2012 through September 17, 2013. However, for certain aspects of our data reliability testing, we reviewed complaint records for the period of July 1, 2011 through September 17, 2013 (the date of our file review). Please refer to the Detailed Scope and Methodology at the end of this report for the specific procedures and tests that were conducted.

Discussion of Audit Results with HRA

The matters covered in this report were discussed with HRA officials during and at the conclusion of this audit. A preliminary draft report was sent to HRA officials on May 20, 2014, and discussed at an exit conference held on June 12, 2014. On September 16, 2014, we submitted a draft report to HRA officials with a request for comments. We received a written response from HRA on October 2, 2014.

In their response, HRA officials disagreed with the audit's findings concerning the accuracy of MATIS complaint records and the tracking of complaints against home attendants to determine whether any are the subject of complaints at a higher rate than normal. Regarding the audit's eight recommendations, HRA officials agreed with six and disagreed with the following two: 1) that they conduct additional analyses to determine whether any other vendors were non-compliant in reporting investigation results to HRA in a timely manner; and 2) that they perform more comprehensive analysis of complaints against home attendants using the attendants' names and Social Security numbers. After carefully reviewing HRA's arguments, we do not find a basis to alter any of our original findings and recommendations.

The full text of the HRA response is included as an addendum to this report.

FINDINGS AND RECOMMENDATIONS

HRA has inadequate controls over the recording, tracking, and follow-up of complaints against home care attendants. The reliability of the complaint records maintained in MATIS was questionable; some of the calls and complaints reported to HRA were not reflected in the database and some that were recorded were incorrectly categorized as informational calls. For those complaints that were recorded in MATIS, vendors did not report the investigation results to HRA within the required timeframes in 22 percent of the cases reviewed. In addition, for the less severe complaints identified as Level II, III, and IV complaints, HRA has limited controls in place to verify that the vendors accurately reported their investigation efforts. These deficiencies limit HRA's ability to ensure that all complaints are accounted for, thereby increasing the risk that complaints are not properly investigated. This raises the prospect that conditions that may have an impact on the well-being of the clients and necessitate corrective action may not be identified and addressed in a timely manner.

In addition, HRA does not consistently take advantage of a feature in MATIS for recording the names and Social Security numbers of home attendants against whom complaints have been lodged. By not tracking this information, HRA is limiting its ability to identify home attendants who are the subjects of complaints at higher rates. Follow-up with vendors to investigate further as needed is also hindered.

These issues are discussed in greater detail in the following sections of the report.

Incomplete and Inaccurate Complaint Records in MATIS

We found that information in MATIS concerning complaints was incomplete and at times inaccurate. In particular, we identified 70 gaps in the numbering sequence for the MATIS-assigned complaint ID numbers during Fiscal Years 2012 and 2013, with a total of 158 (6 percent) missing ID numbers out of 2,734. In addition, we identified manual complaint forms where the call and complaint information were not consistently recorded in MATIS. We also found some calls that appeared to be complaints that were incorrectly recorded in MATIS as informational calls.

When we asked HRA officials about the gaps in the complaint numbering sequence, officials said that the ID numbers were system generated and were neither used nor seen by HRA's CTU personnel. HRA's Management Information Systems (MIS) department could not locate any information in MATIS related to the missing ID numbers in question. As a possible explanation, the MIS department speculated that the delete function could have been used to remove a duplicate entry that staff may have inadvertently began recording; therefore, the assigned complaint ID number would also have been deleted. HRA officials stated, and we confirmed, that the delete option was only available to Level 2 supervisors or above, and could only be used for a record that had not been finalized. However, MATIS does not maintain an audit trail of deleted complaints and CTU does not maintain its own log of deletions. In addition, HRA officials informed us that one-third of the 158 missing complaint ID numbers occurred during April 2013 when HCSP moved to a new building. Officials stated that HRA's MIS department experienced some difficulties setting up MATIS, which may have accounted for the issues that month regarding the complaint IDs. Consequently, neither we nor HRA have assurance that the missing complaint ID numbers do not represent, in whole or in part, complaints that should have been recorded in MATIS and investigated.

HRA Response: “Regarding the ‘gaps’, it should be noted that MATIS assigns a unique and sequential identification number to each complaint recorded in the data base allowing supervisors the ability to delete records entered in error, such as duplications. A supervisory deletion results in the physical removal of a record and thereby creates a gap in the numbering sequence. Consequently, the auditor’s assumption that whenever there is a gap in the numbering sequence a record is missing is erroneous. A gap in the sequence only means that a supervisory deletion has occurred.”

Auditor Comment: HRA does not maintain an audit trail of deleted complaints nor does CTU maintain its own log of deletions. Accordingly, neither we nor HRA can confirm the agency’s claim that all of the gaps are due to supervisory deletions and that none of them represent complaints that should have been recorded in MATIS and investigated.

In addition, during our hard copy file review of Level I complaints covering Calendar Years 2012 and 2013, we identified 27 complaints that had manual investigation forms rather than the typical MATIS-generated forms. Upon further review, we determined that for 12 of the complaints, there was no record in MATIS. The remaining 15 were inappropriately recorded in MATIS as informational calls.⁵ Subsequently, we reviewed all 21 Fiscal Year 2013 informational calls to determine whether any of them might have been inappropriately classified. Through that review, we identified an additional six complaints that had been improperly classified.

When we brought this to HRA’s attention, officials said that the agency transitioned over to the Long Term Care Web (LTC Web) beginning in April 2010 to process new home care applications rather than through MATIS and the client data for these cases was not available in MATIS.⁶ In those cases, HRA officials stated that the complaints were kept in a manual log and followed the same investigative process as those complaints recorded in MATIS. Our review of the hard copy manual files revealed that HRA had documentation indicating that all 33 complaints (27 manual forms found plus six complaints recorded as informational calls) were addressed.

Nevertheless, because a primary function of MATIS is to track complaints and their resolutions, all of these efforts should have been recorded in that system. MATIS provides CTU supervisors with details regarding the handling of complaints and these details can assist them in ensuring that all complaints are properly handled. For example, there is a function that allows CTU supervisors to identify calls registered as complaints that were never assigned a complaint level. This function enables supervisors to make sure that complaints are not left unaddressed. However, for complaints that were entered in a manual log but not recorded in MATIS, this oversight mechanism could not be used. Thus, the failure during the audit period to include all complaints in MATIS hampered HRA’s ability to ensure that all calls and complaints were being addressed and increased the risk that the complaints left out of MATIS would not be properly investigated.

HRA officials stated that the agency’s MIS department corrected the problem in August 2013. Specifically they informed us that all information for active clients was now recorded in MATIS from the LTC Web and CTU was able to access client data and record complaints in the system. We followed up in September 2013 to verify that this problem had been corrected. At that time, only two of the aforementioned 27 clients were still active. We verified that HRA was able to initiate a complaint record for these two clients in MATIS.

⁵ An informational call is recorded in MATIS to document non-complaint related inquiries.

⁶ According to HRA officials, MATIS is a client-specific program and a complaint cannot be registered in the system if the client is unknown to MATIS. In those instances, manual forms are used instead.

HRA Response: “Regarding complaints recorded as ‘informational’ calls; MATIS will not allow contact made by clients who are ‘not known to the system’ to be registered as complaints. However, it will allow the contact to be registered as an ‘informational’ call. Therefore, in these cases, the CTU registers the complaint as an ‘informational’ call in MATIS, but records it as a complaint in a manual log. All complaints, whether they were registered in MATIS or recorded as ‘Informational calls,’ are handled according to HRA’s protocol. Complaints of all levels were reviewed appropriately and Level I complaints were thoroughly investigated by Field Investigators.”

Auditor Comment: MATIS did not have the capability to allow CTU to properly record all complaints in the system. Complaints not properly recorded in MATIS hinder HRA’s ability to ensure that they are adequately addressed. As already noted in the report, HRA stated that the problem has been corrected by its MIS department and that all information for active clients can now be recorded in MATIS.

Recommendations

1. HRA should ensure that all active recipients of Personal Care Program services are recorded in MATIS so that all calls and complaints can be appropriately registered in MATIS to allow for effective complaint tracking and monitoring.

HRA Response: “HRA agrees with this recommendation and is in the process of developing a new database that will include all clients receiving Personal Care services.”

2. HRA should track and maintain a record of all deletions in MATIS, including the reason for deletion and the system-generated ID numbers and should consider enabling a tracking system in MATIS to maintain an audit trail of deleted records.

HRA Response: “HRA agrees with this recommendation. The new database will allow HRA to create an audit trail of all actions taken, including complaint deletions.”

Investigation Results Not Reported in a Timely Manner

Vendors failed to report complaint investigation results to HRA in a timely manner. Specifically, vendors are required to report the results for Level I complaints within two working days, Level II and Level III complaints within three working days, and Level IV complaints within 10 working days.

However, of the 672 complaints registered during Fiscal Year 2013, the investigation results for 146 (22 percent) were reported to CTU after the required timeframe. See Table I for the breakdown by level and disposition status.

Table I

Complaint Results Not Reported
Timely by Level and Disposition
Status

Disposition Status	Complaint Level				TOTAL
	Level I (not reported within the required 2 days)	Level II (not reported within the required 3 days)	Level III (not reported within the required 3 days)	Level IV (not reported within the required 10 days)	
Complaint substantiated	37	0	3	7	47
Complaint unsubstantiated	2	1	2	4	9
Unable to substantiate complaint	51	3	10	26	90
TOTAL	90	4	15	37	146

According to HRA officials, the date that the results were reported was not necessarily the date that the investigation was completed. However, we did not find any other dates in MATIS to indicate that the investigations were completed within the required timeframes. HRA officials also stated that the timeliness of the investigations was not a key factor for CTU. Officials stated that while timeliness is a key factor, it was more important that the risk is removed and that the appropriate corrective actions were taken when complaints were substantiated. However, HRA's reasoning fails to take into account that the failure to complete investigations in a timely manner increases the risk that conditions relating to substantiated complaints will not be promptly addressed.

Although CTU tracks vendors' timeliness in resolving complaints and reporting their investigative results to CTU, it is the Contracts Unit that ultimately reviews and evaluates each vendor's overall compliance rating regarding timeliness. Vendors are considered non-compliant and are required to submit a corrective action plan to HRA when they have a compliance rating of less than 90 percent and have more than one instance of failure. However, for the complaints that were the subject of the audit, we found differences between the information relied upon by the Contracts Unit and the information recorded in MATIS. For the Contract Unit's most current review year, October 1, 2012 to September 30, 2013, HRA identified six contracts, covering six vendors as non-compliant. However, we analyzed the complaint data recorded in MATIS for the same time period, and identified an additional 21 contracts, covering 18 vendors that were non-compliant.⁷

At the exit conference for this audit in June 2014, HRA officials stated that we used the wrong dates in determining the vendor's timeliness in reporting disposition results. They asserted that the information recorded in MATIS would not always agree with the information used by the Contracts Unit because MATIS does not account for weekends or holidays when calculating the

⁷ We calculated the length of time between the dates that the complaints were reported to HRA and the dates that HRA was notified of their disposition.

due dates. Officials stated that CTU manually calculates the due dates in instances where MATIS is incorrect and records the appropriate due date in a comments field in MATIS.

As we informed HRA at the exit conference (and as noted in the detailed methodology section of this report), we used the methodology provided by HRA during the course of the audit and calculated the disposition due dates by adding the appropriate timeframes established by HRA to the MATIS HCSP Notification Date (the date CTU was notified of the complaint). To illustrate that we used the correct methodology, following the exit conference we provided HRA officials with the dates we calculated for the 320 Level I complaints and highlighted those instances where HRA's and our calculated due dates correlated. Of the 140 complaints with manually-recorded disposition due dates, 118 (84 percent) correlated with our calculated due dates. HRA officials did not provide any response challenging the disposition due dates we calculated for the remaining 22 complaints. Consequently, we have not been provided with information sufficient to warrant altering our finding.

Recommendations

3. HRA should ensure that accurate data is used to determine a vendor's compliance with the reporting of the investigation results.

HRA Response: "HRA agrees with this recommendation. The database that will replace MATIS will accurately report vendors' compliance issues."

Auditor Comment: Until the new database is fully operational, HRA should ensure that the data that the Contracts Unit currently uses to determine vendors' timeliness is accurate.

4. HRA should review past compliance analyses and determine whether there are additional vendors that have been non-compliant and notify those vendors so that any underlying issues can be corrected.

HRA Response: "HRA disagrees with this recommendation. In arriving at their conclusions, the auditors relied on records produced by MATIS. However, because of system limitations, the timeliness function in MATIS is inaccurate. The Division of Contracts, which monitors the vendors, relies instead on HALO's [Home Attendant Line Operation system's]⁸ records for their determinations. The timeliness function in HALO is accurate and reliable and upon reviewing this system's records, no evidence has been found to indicate that non-compliant vendors have gone unnoticed in the past."

Auditor Comment: HRA's assertion that we relied on records produced by MATIS is incorrect. As we state in the report, we used the HCSP Notification Date, which is manually recorded by CTU staff in MATIS, as well as the dates the vendors actually notified CTU of their investigation results, which are also manually recorded by CTU staff in MATIS. In addition, although HRA officials claim that the timeliness function in HALO is "accurate and reliable," we identified discrepancies between the information recorded in HALO by CTU staff

⁸ HALO was the computer system that HRA used prior to MATIS to track information related to its client services. Although replaced, HRA still uses HALO for reporting purposes, and the information is manually recorded into HALO by HRA staff.

and the results of our analysis using MATIS information, which is the main system of record.

As noted above, after the exit conference we provided HRA officials with another opportunity to provide evidence challenging our analysis. None was provided; consequently, we have no basis to alter our finding. We therefore urge HRA to implement this recommendation and review past compliance analyses to determine whether any additional vendors have been non-compliant and if so, take corrective action as warranted.

5. HRA should follow-up with all vendors regarding the late reporting of their investigation results to ensure that future investigations are completed and reported in a timely manner.

HRA Response: “HRA agrees with this recommendation and we do follow-up on all vendor-related issues.”

Inadequate Verification of Vendor-Reported Information

HRA failed to adequately verify information provided by its vendors. For Level II, III, and IV complaints, HRA does not have any controls in place to verify that vendors were accurately reporting complaint investigation efforts. This hinders HRA’s ability to ensure that complaints against attendants have been competently investigated.

HRA conducts field investigations for Level I complaints to verify the information reported by vendors and to determine whether vendors conduct a proper investigation, that the actions taken by vendors were appropriate, and that the assigned disposition statuses were correct. During field investigations, CTU field investigators take various steps, including visiting vendors’ offices and requesting supporting documentation to verify the accuracy of the reported information. However, no such investigations are performed for Level II, III, and IV complaints. Rather, HRA typically relies on the information provided by vendors, which increases the risk that vendors conduct inadequate investigations.

When we asked HRA officials what controls are in place to ensure that vendors provide complete and accurate information for Level II, III and IV complaints, an official responded that “HRA has no reason to presume vendors are misreporting complaints.” However, the vendors have a motivation to report as few substantiated complaints as possible because a large number could affect their chances of having their contracts renewed.

We selected a sample of 86 (27 percent) of the 320 Level I Fiscal Year 2013 MATIS-recorded complaints (covering 30 vendors) and reviewed HRA’s field investigations for those complaints. According to the field investigations, HRA determined that vendors took the appropriate steps to address all of these complaints.⁹ To determine whether there was evidence to support the adequacy of the vendors’ investigations, we reviewed the records of the three vendors that accounted for 27 of the 86 sampled Level I complaints. Specifically, we reviewed the Form 2046s completed by the vendors and any accompanying documentation that the vendors maintained to determine whether their information was consistent with HRA’s Form 2046s and

⁹ The resolution breakdown for the 86 complaints was as follows: 27 were designated as substantiated; 52 were designated as unable to substantiate; and seven were designated as unsubstantiated.

CTU's field investigators' records (CTU Summary Reports).¹⁰ We also reviewed the vendors' records for five Level II and III complaints made against home attendants employed by these three vendors, including the Form 2046s filled out by the vendors for the Level II and III complaints. We compared them with those records and forms filled out by HRA's CTU staff. To do this, we reviewed the complaint descriptions, vendor investigative methods,¹¹ and vendor actions taken during their investigation¹² as recorded in both versions. In addition, to determine whether the information recorded in the CTU Summary Reports for Level I complaints was supported, we reviewed the vendors' records to determine if the documents CTU staff reported as being reviewed in the Summary Reports were contained in the vendors' records.

We found that the CTU and vendors' Form 2046s were often inconsistent and not supported by the vendors' records insofar as they concerned home attendant reassignments, but were in other respects generally consistent and supported. Specifically, for 18 (56 percent) of the 32 total complaints sampled (27 Level I and five Level II and III complaints), we found discrepancies between HRA's and the vendors' Form 2046 concerning whether a home attendant had been replaced. In 16 instances, CTU recorded on its Form 2046s that home attendants had been reassigned when they had not. For six of these complaints, CTU Summary Reports also erroneously noted that the vendor reassigned the home attendant. In trying to ascertain the reasons for the discrepancies, we asked CTU officials to explain what they considered to be a reassignment. Officials did not provide an explanation, but instead stated, "CTU cannot define 'reassignment.'" In view of the HRA officials' response, we question the accuracy of the information reported in the Form 2046s and CTU Summary Reports concerning when home attendants were supposedly reassigned.

According to HRA officials, although complaint Levels II, III, and IV did not require field investigations, CTU staff always ask vendors pertinent questions about complaints and resolutions, and make collateral contacts¹³ when necessary to clarify obscure or ambiguous information provided by a vendor. However, they do not make collateral contacts in every case, which renders their checks less effective. Further, because vendors know that the Level II, III and IV complaints are not being followed up, there is an increased risk that the vendors are not taking the appropriate steps to address the complaints, including those that may have an impact on the health and safety of the clients.

For example, four of the five Level II and III complaints that we reviewed at the vendor's sites could have potentially had an impact on the health or safety of the client. We did not see evidence in the files indicating that collateral contacts were made by CTU in these instances. In one case, the client claimed that the home attendant made her miss her dialysis appointment. According to HRA's 2046 form, the vendor called the client's dialysis center and was informed that the client did not have an appointment scheduled on that day. However, there was no evidence that CTU performed a collateral contact to the dialysis center to confirm the vendor's claim.

At the exit conference, HRA officials said that they are restricted from performing a collateral contact to verify anything that is medical-related because of restrictions contained in the federal

¹⁰ CTU Summary Reports are the field investigators' records that are completed after the investigation of Level I complaints.

¹¹ The investigative actions that are performed by the vendor include a home visit, phone interview of client or family member, interview of home care worker, and other investigative method appropriate to the circumstances.

¹² The possible actions that can be taken by the vendor include home care worker replacement, police notification, emergency medical care arranged, and other actions taken.

¹³ A collateral contact is a person with knowledge of the client's situation who could corroborate provided information.

Health Insurance Portability and Accountability Act (HIPAA) Privacy Rule.¹⁴ They also questioned how the vendor, which is subject to the same restrictions, was even able to find out this information. HRA's argument, however, does not address why collateral contacts are not generally made, especially in instances where the health and safety of clients could be at risk. Further, it raises the additional question of why CTU staff apparently accepted the vendor's claim that the client's dialysis center informed the vendor that the client did not have an appointment.

Recommendations

6. HRA should investigate any material discrepancies between the vendors' Forms 2046 and the CTU Forms 2046. This will help to ensure the accuracy of the information in HRA records and help HRA verify that the vendors removed any risk and appropriately addressed the complaint.

HRA Response: "HRA agrees with this recommendation. CTU staff has been instructed to carefully compare the vendors' complaint forms with the HRA Home Care complaint forms to identify any discrepancies and take appropriate actions if and when they are found."

7. HRA should consider periodically conducting field investigations of a sample of Level II, III, and IV complaints to ensure the accuracy of the vendor-reported information and that the vendor has performed a complete investigation.

HRA Response: "HRA agrees with this finding and will begin conducting field investigations on selected samples of Level II, III, and IV complaints."

Other Issue

Tracking of Complaints About Attendants

HRA could more effectively track complaints against home attendants if it consistently utilized a field in MATIS for recording home attendant names and Social Security numbers. We tested the database for FY 2013 complaints, which revealed that 367 (55 percent) of the 672 complaints recorded did not indicate a home attendant name or Social Security number in the appropriate field. At times, the home attendant name was recorded in the comments section and not in the available field. Our review of the comments revealed an additional 180 home attendant names.

HRA informed us it has no direct relationship to the home attendants since they are employed directly by the vendors. Thus, in HRA's view, it is the vendors' responsibility to take any necessary corrective actions against the home attendants, so it is not necessary for HRA to maintain the names and Social Security numbers in MATIS. However, by tracking this information, HRA could determine whether complaints are received against certain home attendants at a higher rate than normal. This would be especially helpful in instances where a home attendant is employed by more than one vendor and has complaints made through each employer. In such a case, the vendor would not have any way to know that an employee is a

¹⁴ The HIPAA Privacy Rule provides federal protections for individually identifiable health information held by covered entities and their business associates and gives patients an array of rights with respect to that information.

potential problem, but HRA would be able to identify such individuals. HRA could then follow up with the vendors to determine whether circumstances warranted further review and action.

Recommendation

8. HRA should use the available data fields in MATIS to record home attendant names and Social Security numbers so that it can perform more comprehensive analyses of complaints against home attendants.

HRA Response: “HRA disagrees with this finding. Home Attendants who provide Personal Care services are not employed by HRA. They are employed by vendor agencies that are fully responsible for their job performance and any disciplinary actions that have to be taken. At this time, it is not our intention to amend this relationship. In addition, having Home Attendants’ social security numbers in MATIS provides no benefit to HRA, and would needlessly create additional records of this sensitive information.”

Auditor Comment: As an oversight entity, HRA has a responsibility to take reasonable measures to assist vendor agencies in ensuring that home attendants employed by these agencies to provide care to a vulnerable population are properly vetted. Implementation of this recommendation would allow HRA to identify home attendants who are the subject of complaints at a higher rate than normal and refer such information to the vendor agencies for further review and action where warranted. This would be especially helpful in instances where a vendor may not know that a home attendant has been previously employed by another vendor and has complaints made while working for that employer. As we note in the report, HRA already collects this information, albeit in an inconsistent manner. Accordingly, we urge HRA to reconsider its response and implement this recommendation.

DETAILED SCOPE AND METHODOLOGY

We conducted this performance audit in accordance with generally accepted government auditing standards. 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 except for the lack of sufficient, appropriate evidential matter to support the completeness and accuracy of the population of MATIS-recorded complaints against home care attendants. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

We were unable to verify the completeness of the population of MATIS-recorded complaints against home care attendants due to unexplained numbering gaps in the MATIS-assigned ID number sequences. In addition, we found complaints that were not included in the database and some complaints with incorrect information recorded in MATIS. Because MATIS was HRA's system of record, we did not have reasonable assurance that the population of complaint records was complete and accurate.

The primary audit scope was July 1, 2012 through September 17, 2013. However, for certain aspects of our data reliability testing, we reviewed complaint records for the period of July 1, 2011 through September 17, 2013 (the date of our file review).

To obtain an understanding of HRA's home care attendant programs, we reviewed the agency's website to learn about the various programs and the requirements for participation. To obtain an understanding of the relevant policies and procedures of the home care attendant programs and of complaints against home care attendants, we reviewed and used the following criteria:

- Various internal HRA memoranda regarding its policies and procedures for addressing complaints against home attendants, including:
 - Requirements for Receiving, Assessing, Recording, and Monitoring Service Complaints in the Home Care Services Program - Quality Assurance Complaint Tracking Unit;
 - Requirements for Addressing Volatile Complaints in the Home Care Services Program - Quality Assurance Complaint Tracking Unit; and
 - Contracts Unit – Field Evaluation Visit A- May through August 2013, Field Evaluation Visit B- May through August 2013, and Field Evaluation Visit C- May through August 2013.
- Various HRA memoranda and policies issued to instruct home care agencies on their obligations to address complaints against home attendants and the procedures they are required to employ, including:
 - Home Attendant Contract Agency Programmatic Contract Management System (Memorandum #98-4);
 - Contractor Administrative Responsibility Regarding Client Complaints (Memorandum #2000-1);
 - Policy Clarifications Regarding Memorandum #2000-1;

- Home Care Agency Client Complaint Procedure; and
- Home Care Agency Guidelines for Investigating and Substantiating Serious Client Complaints.
- MATIS guidelines, “MATIS Complaints Management, Monitoring Reports and Management Views (Summary)”
- MATIS guidelines, “Working with the Complaints Module in MATIS”
- Quality Assurance Unit Referral Process Guidelines

To obtain an understanding of HRA’s staffing structure, we requested and reviewed the organization charts for the entire agency and for the units that oversee the home care attendants’ complaints. We also reviewed applicable sections from the Fiscal Year 2012 and 2013 Mayor’s Management Reports that provided performance statistics for HRA’s programs.

To obtain a further understanding of the home care attendant programs and HRA’s involvement in addressing complaints against home care attendants, we conducted interviews with the following HRA officials: the Director of Medical Insurance and Community Services Administration (MICSA) Reporting and Analysis Unit; the Director of the MICSA Quality Control and Support Unit; the Director of the MICSA/Home Care Contracts and Fiscal Operations; the Deputy Director of the MICSA/Home Care Contracts and Fiscal Operations; and the Senior Case Supervisor for the MICSA Quality Control and Support Unit.

To obtain an understanding of MATIS as well as the workflow of complaints from receipt to investigation and their final disposition, we conducted interviews with the following HRA personnel: the Director of MICSA Reporting and Analysis Unit; the Director of the MICSA Quality Control and Support Unit; the Senior Case Supervisor for the MICSA Quality Control and Support Unit; the Complaint Tracking Unit Supervisor; a CTU Field Monitor; and a CTU Hotline Call Monitor. We also met with officials from HRA’s Quality Control Unit and the Contracts Unit to obtain an understanding of their unit’s involvement in addressing complaints against home care attendants and in evaluating vendors and home care attendants.

We conducted several tests on the MATIS data to determine whether it was complete and accurate. As part of our completeness testing, we reviewed the provided database of MATIS-recorded calls and complaints for Fiscal Years 2012 and 2013 to ensure that all call and complaint ID numbers, which were automatically assigned by MATIS, were accounted for. We wanted to have reasonable assurance that the database provided included all complaints. For gaps identified in the numbering sequence, we asked HRA to provide an explanation for the missing numbers.

In addition, we judgmentally selected the most recent Level I (most serious) complaint file for each vendor maintained by the CTU for July 1, 2012 through June 30, 2013, and compared the files to the database to determine whether all the complaints were included. We also used this sample of Level I complaints to determine the accuracy of the information recorded in the MATIS data provided to us. We were unable to test the completeness and accuracy of Level II through IV complaints because HRA did not maintain manual records for these complaint levels.

During our review of Level I files, we identified manual investigation forms, *Home Care Service Complaint Form (Form 2046)* and a *Complaint Tracking Unit Summary Report*, prepared for one complaint, rather than the typical MATIS-generated forms. To determine whether manual investigation forms existed for additional complaints, we reviewed Level I complaint files for

Calendar Years 2012 and 2013. For all complaints that we identified based on our review of the manual investigation forms in the files, we determined whether records of the calls, complaints, and investigation results were recorded in MATIS. As part of this test, we identified complaints that were being incorrectly recorded as information calls. To determine whether additional complaints were being incorrectly recorded as informational calls, we reviewed all 21 informational calls registered in Fiscal Year 2013. For all informational calls we identified as being complaints, we requested documentation showing that CTU conducted an investigation.

To determine whether the complaints were appropriately handled by the vendors and addressed by HRA, we reviewed the complaint details recorded in MATIS for a sample of Level I complaints. We sampled 86 (27 percent) of the 320 MATIS-recorded Level I complaints (covering 30 vendors) for Fiscal Year 2013. The breakdown was as follows: 27 (25 percent) of the 108 cases designated as substantiated; 52 (25 percent) of the 205 cases designated as unable to substantiate; and seven (100 percent) of the cases designated as unsubstantiated.

In addition, we judgmentally selected the three vendors that accounted for most of the sampled Level I complaints—27 (31 percent) of the 86 sampled Level I complaints—and reviewed the vendors' records to determine whether the information agreed with HRA's records. We also reviewed the vendors' records for the five Level II and Level III complaints registered against them during Fiscal Year 2013. We determined whether there was evidence to support the vendors' investigation methods and actions taken during their investigation of these complaints.

We reviewed all 90 call records for Fiscal Year 2012 and 2013 that did not have an associated complaint, incident, or informational record in MATIS to determine whether any of the calls appeared to be complaints and, if so, whether HRA addressed them. For those calls that we identified as complaints, we first reviewed MATIS records to determine whether any of the calls were duplicate entries and complaints that had already been recorded in MATIS. For the remaining 29 unique complaint calls (covering 32 individual calls), we asked HRA to provide us with proof of an investigation or explanation as to why no complaint record could be found.

We reviewed all 672 complaints recorded in MATIS during Fiscal Year 2013 that were included in the provided database to determine whether the vendors investigated the complaints and reported the results of its investigations to CTU in a timely manner in accordance with HRA's guidelines. We calculated the disposition due dates by adding the appropriate timeframes established by HRA (two days for Level I, three days for Levels II and III, and 10 days for Level IV complaints) to the MATIS *HCSP Notification Date* (the date CTU was notified of the complaint). We then compared these calculated disposition due dates with the dates the vendors notified CTU of their investigation results. In addition, we reviewed the records for all 672 complaints to determine whether there were any home attendants with an excessive number of complaints in comparison to their peers.



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October 2, 2014

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**Re: Audit Report on the Human Resources
Administration's Monitoring and Disposition
of Complaints Made against Home Care
Attendants
No. MD13-085A**

Dear Deputy Comptroller Landa:

We have reviewed the referenced draft report dated September 16, 2014 concerning your audit entitled "The Human Resources Administration's Monitoring and Disposition of Complaints Made against Home Care Attendants."

Following are our responses to the report's findings and recommendations.

FINDINGS:

Auditor's Finding #1:

Incomplete and Inaccurate Complaint Records in MATIS

Information in MATIS concerning complaints was incomplete and at times inaccurate. In particular, (there were) 70 gaps in the numbering sequence for the MATIS assigned complaint ID numbers during Fiscal Years 2012 and 2013, with a total of 158 (6 percent) missing ID numbers out of 2,734. In addition, (there were) manual complaint forms where the call and complaint information were not consistently recorded in MATIS. Also there were calls that appeared to be complaints that were incorrectly recorded in MATIS as informational calls.

HRA's Management Information System (MIS) department could not locate any information in MATIS related to the missing ID numbers in question. As a possible explanation, the MIS department speculated that the delete function would have been used to remove a duplicate entry that staff may have inadvertently began recording; therefore, the assigned complaint ID number would also have been deleted.

Agency's Response:

HRA disagrees with this finding. Regarding the "gaps", it should be noted that MATIS assigns a unique and sequential identification number to each complaint recorded in the data base allowing supervisors the ability to delete records entered in error, such as duplications. A supervisory deletion results in the physical removal of a record and thereby creates a gap in the numbering sequence. Consequently, the auditor's assumption that whenever there is a gap in the numbering sequence a record is missing is erroneous. A gap in the sequence only means that a supervisory deletion has occurred. Regarding complaints recorded as "informational" calls; MATIS will not allow contact made by clients who are "not known to the system" to be registered as complaints. However, it will allow the contact to be registered as an "informational" call. Therefore, in these cases, the CTU registers the complaint as an "informational" call in MATIS, but records it as a complaint in a manual log. All complaints, whether they were registered in MATIS or recorded as "Informational calls," are handled according to HRA's protocol. Complaints of all levels were reviewed appropriately and Level I complaints were thoroughly investigated by Field Investigators.

Auditor's Finding #2:

Investigation Results Not Reported in a Timely Fashion

Vendors failed to report complaint investigation results to HRA in a timely manner. Specifically, vendors are required to report the results for Level I complaints within two working days, Level II and Level III complaints within three working days and Level IV complaints with 10 working days.

However, of the 672 complaints registered during Fiscal Year 2013, the investigation results for 146 (22 percent) were reported to CTU after the required timeframe. See Table 1 on Page 8 for the breakdown by level and disposition status.

Agency's Response:

HRA agrees with this finding and we do follow-up on all vendor-related issues. Currently, when vendors do not report the disposition of a complaint in a timely manner, the lateness is automatically recorded and shared with the Home Care Office of Contracts. All lateness in reporting negatively affects the vendors' compliance rating.

Auditor's Finding #3:
Inadequate Verification of Vendor-Reported Information

HRA failed to adequately verify information provided by its vendors. For Level II, III and IV complaints, HRA does not have any controls in place to verify that vendors were accurately reporting complaint investigation efforts. This hinders HRA's ability to ensure that complaints against attendants were competently investigated.

The CTU and vendors' Form 2046 were often inconsistent and not supported by the vendors' records insofar as they concerned home attendant reassignments, but were in other respects generally consistent and supported. Specifically, for 18 (56 percent) of the 32 total complaints sampled (27 Level I and 5 Level II and III complaints), (there were) discrepancies between HRA's and the vendor's Form 2046 concerning whether a home attendant had been replaced. In 16 instances, CTU recorded on its Form 2046 that home attendants had been reassigned when they had not. For six of these complaints, CTU Summary Reports also erroneously noted that the vendor reassigned the home attendant.

Agency's Response:

HRA agrees with this finding and will begin conducting field investigations on samples of Level II, III and IV complaints.

RECOMMENDATIONS:

Auditor's Recommendation #1:

Ensure that all active recipients of Personal Care Program services are recorded in MATIS so that all calls and complaints can be appropriately registered in MATIS to allow for effective complaint tracking and monitoring.

Agency's Response:

HRA agrees with this recommendation and is in the process of developing a new database that will include all clients receiving Personal Care services.

Auditor's Recommendation #2:

Track and maintain a record of all deletions in MATIS, including the reason for deletion and the system-generated ID numbers, and should consider enabling a tracking system in MATIS to maintain an audit trail of deleted records.

Agency's Response:

HRA agrees with this recommendation. The new database will allow HRA to create an audit trail of all actions taken, including complaint deletions.

Auditor's Recommendation #3:

Ensure that accurate data is used to determine a vendor's compliance with the reporting of the investigation results.

Agency's Response:

HRA agrees with this recommendation. The database that will replace MATIS will accurately report vendors' compliance issues.

Auditor's Recommendation #4:

Review past compliance analyses and determine whether there are additional vendors that were non-compliant and notify those vendors so that any underlying issue can be corrected.

Agency's Response:

HRA disagrees with this recommendation. In arriving at their conclusions, the auditors relied on records produced by MATIS. However, because of system limitations, the timeliness function in MATIS is inaccurate. The Division of Contracts, which monitors the vendors, relies instead on HALO's records for their determinations. The timeliness function in HALO is accurate and reliable and upon reviewing this system's records, no evidence has been found to indicate that non-compliant vendors have gone unnoticed in the past.

Auditor's Recommendation #5:

Follow-up with all vendors regarding the late reporting of their investigation results to ensure that future investigations are completed and reported in a timely manner.

Agency's Response:

HRA agrees with this recommendation and we do follow-up on all vendor-related issues. Staff from the Contract Unit contacts vendors who have received a "non-compliant" rating for client complaints in order to review with them the HRA policies and procedures for timely reporting, investigation and resolution of complaints. These vendors are then required to develop and submit a corrective action plan (CAP) that addresses the deficiency. The Contract Unit staff will then follow up with the vendors to ensure that the corrective measures have been implemented and are effective.

Auditor's Recommendation #6:

Investigate any material discrepancies between the vendors' Form 2046 and the CTU Form 2046. This will help to ensure the accuracy of the information in HRA's records and help HRA verify that the vendors removed any risk and appropriately addressed the complaint.

Agency's Response:

HRA agrees with this recommendation. CTU staff has been instructed to carefully compare the vendors' complaint forms with the HRA Home Care complaint forms to identify any discrepancies and take appropriate actions if and when they are found.

Auditor's Recommendation #7:

Consider periodically conducting field investigations of a sample of Level II, III, and IV complaints to ensure the accuracy of the vendor-reported information and that the vendor has performed a complete investigation.

Agency's Response

HRA agrees with this finding and will begin conducting field investigations on selected samples of Level II, III and IV complaints.

Auditor's Recommendation #8:

Use the available data fields in MATIS to record home attendant names and Social Security numbers so that it can perform more comprehensive analyses of complaints against home attendants.

Agency's Response:

HRA disagrees with this finding. Home Attendants who provide Personal Care services are not employed by HRA. They are employed by vendor agencies that are fully responsible for their job performance and any disciplinary actions that have to be taken. At this time, it is not our intention to amend this relationship. In addition, having Home Attendants' social security numbers in MATIS provides no benefit to HRA, and would needlessly create additional records of this sensitive information. The name of the Home Attendant, which is the only identification HRA needs, is always included in the description of the complaint, and thus made known to the vendors for their appropriate action.

Thank you for your efforts in this audit. We trust that our responses to your findings and recommendations demonstrate our Agency's commitment to providing services to our clients in the most efficient and compassionate way, while still complying with all applicable rules, policies, regulations and procedures. Should you have any questions concerning this matter, please contact Hope Henderson, Director, Bureau of Audit Coordination, at (929) 221-7063.

Sincerely,



Jane Corbett

Cc: Commissioner S. Banks
L. Fitzpatrick