

**REPORT
ON THE
COMPREHENSIVE AUDIT**

**ALAMEDA COUNTY HEALTH CARE SERVICES AGENCY
OAKLAND, CALIFORNIA**

**BLACK INFANT HEALTH PROGRAM
CONTRACT NO. 200501
FISCAL PERIOD
JULY 1, 2005 THROUGH JUNE 30, 2006**

**Audits Section - Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Louise Wong
Audit Supervisor: Arlene Chau
Auditor: Maria Bernardez**



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



ARNOLD SCHWARZENEGGER
Governor

JAN 28 2008

Quamrum Eldridge, MPH
Maternal, Child, and Adolescent Health Director
Alameda County Health Care Services Agency
1000 Broadway, Suite 500
Oakland, CA 94607

Dear Ms. Eldridge:

The claims for expenditures for services provided by Alameda County Health Care Services Agency, under the Maternal, Child, and Adolescent Health Program, Contract Number 200501, for the fiscal period of July 1, 2005 through June 30, 2006 have been audited by the Financial Audits Branch of the Department of Health Care Services. In addition, a review was made of the program's management and operational procedures.

Except as set forth in the following paragraph, our audit was made in accordance with generally accepted government auditing standards as promulgated by the Comptroller General of the United States. Accordingly, our audit included such tests of the accounting records and other audit procedures, as we considered necessary under the circumstances.

The financial statements of Alameda County for the fiscal year ended June 30, 2006, were examined by other auditors whose report dated January 9, 2007, expressed an unqualified opinion on those statements.

The scope of our review was limited to specific contract or program requirements relating to financial compliance and did not include sufficient work to determine whether the financial statements present fairly the financial position and the results of the financial operations. We have not duplicated the work performed by the other auditors.

As noted in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial position referred above. Consequently, no financial statements are presented.

The program audit was conducted during the months of April through June 2007. The exit conference was held on July 18, 2007 at which time the results of the engagement were discussed.

This Audit Report includes the:

1. Executive Summary of Findings
2. Program Compliance
3. Fiscal Findings
4. Financial Schedules

The report concludes that \$1,134 is due the State and \$2,327 is due the Federal government, for a total of \$3,461. You will be receiving an invoice in that amount from the Department's Accounting Section.

Please develop and submit a corrective action plan within ninety (90) days of receipt of this letter to:

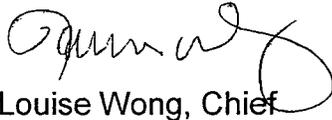
Shabbir Ahmad, Acting Chief
Maternal, Child and Adolescent Health Branch
1615 Capitol Avenue, MS 8300
P.O. Box 997420
Sacramento, CA 95899-7420

and a copy of this plan to:

Louise Wong, Chief
Audits Section – Richmond
850 Marina Bay Parkway
Building P, 2nd Floor MS 2104
Richmond, CA 94804-6403

If you disagree with the amount due, you may appeal by writing to Catherine Camacho, Deputy Director, Primary Care and Family Health, Department of Health Care Services, 1501 Capitol Ave., Suite 71.6012 MS 8000 P.O. BOX 997413, Sacramento, CA 95899-7413. This written notice of disagreement must be received by the Department within sixty (60) calendar days from the day you receive this letter. Excerpts of the regulation governing audit appeals, Chapter 2.1 of Division 2, Title 22, California Code of Regulations, are included for your information.

If you should have any further question, please contact Tracey Lynch, Contract Manager, at 916-650-0353.



Louise Wong, Chief
Audits Section – Richmond
Financial Audits Branch

Certified

cc: Tracey Lynch
Contract Manager
Operations Section
Maternal, Child and Adolescent Health Branch
1615 Capitol Avenue, MS 8305
Sacramento, CA 95899-7420

Jewel McGadney
Program Consultant
Program and Policy Section
Maternal, Child and Adolescent Health Branch
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TABLE OF CONTENTS

- I. EXECUTIVE SUMMARY OF FINDINGS
- II. INTRODUCTION
 - A. Description of Program
 - B. Description of Agency
 - C. Site Location
 - D. Funding Sources
 - E. Contract Goals and Objectives
- III. SCOPE OF AUDIT
- IV. CONTRACT COMPLIANCE
 - A. Contract Review
 - B. Progress Report
 - C. Federal Financial Participation (FFP) Time Studies Review
 - D. Client Files Review
- V. FISCAL FINDINGS
 - A. Revenue
 - B. Expenditures
 - C. Amount Paid
- VI. SYSTEMS AND PROCEDURES
- VII. SCHEDULES
 - A. Summary of Contract Expenditures
 - B. Summary of Amount Claimed by Funding Sources
 - C. Explanation of Audit Adjustments

TABLE OF CONTENTS

- I. EXECUTIVE SUMMARY OF FINDINGS
- II. INTRODUCTION
 - A. Description of Program
 - B. Description of Agency
 - C. Site Location
 - D. Funding Sources
 - E. Contract Goals and Objectives
- III. SCOPE OF AUDIT
- IV. CONTRACT COMPLIANCE
 - A. Contract Review
 - B. Progress Report
 - C. Federal Financial Participation (FFP) Time Studies Review
 - D. Client Files Review
- V. FISCAL FINDINGS
 - A. Revenue
 - B. Expenditures
 - C. Amount Paid
- VI. SYSTEMS AND PROCEDURES
- VII. SCHEDULES
 - A. Summary of Contract Expenditures
 - B. Summary of Amount Claimed by Funding Sources
 - C. Explanation of Audit Adjustments

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

I. EXECUTIVE SUMMARY OF FINDINGS

The following information is a summary of our findings. Refer to the stated section of this audit report for additional information.

A. CONTRACT COMPLIANCE

1. Alameda County (the Contractor) submitted the annual progress report to the State on a timely basis. (Refer to Section IV.B)
2. We reviewed the Federal Financial Participation (FFP) time studies for all four (4) quarters of the fiscal year period July 1, 2005 through June 30, 2006. The Contractor completed 46 time studies. Variances for the different matching categories such as the Unmatched, Enhanced, and Non-Enhanced funding sources were identified. However, no adjustment was proposed as the resulting variances offset each other.
3. We also compared the time studies to the Contractor's secondary documentation such as the calendars, weekly time sheets, weekly FFP form from the State, and Data Entry for Monthly Summary of FFP.

Our review of the secondary documentation disclosed the following findings:

- 18 of 46 calendars (39.13%) did not show details of the day to day activities of the employees.
- Nine (9) of the reported function codes on the Weekly FFP form did not agree with the activities on the calendar and weekly time sheets.

(Refer to Section IV.C)

4. We judgmentally selected 32 client files to ensure that services were provided to the clients as indicated in the calendars. Except for two (2) cases, our disclosed that client visits agreed with the calendars. For both of these cases, the calendars did not disclose the clients served. (Refer to Section IV. D)

B. FISCAL FINDINGS

1. TRAVEL COSTS:

The Contractor allowed their employees to claim premium allowance of \$12.00 per month if the employees used their personal vehicles for at least 10 days in a month, and they carried 20 pounds or more of County records, manuals, and supplies to perform their jobs. The amount billed to

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

the State for travel included premium allowance in the amount of \$710. In accordance with Department of Personnel Administration (DPA) guidelines, premium allowance is not reimbursable. As a result, an adjustment is proposed to recover \$710 as an overpayment.

(Refer to Section V.B3)

2. OFFICE EXPENSES:

The Office Supplies billed to the State by the Contractor included a duplicate charge for the Konica Copier expense in the amount of \$1,093, and an improper billing of \$966 pager rentals not used by Black Infant Health (BIH) employees. As a result, an adjustment is proposed to recover \$2,059 as an overpayment.

(Refer to Section V. B4)

3. COMMUNICATION EXPENSES:

The Communication expenses billed to the State by the contractor also included an improper billing of the pager rentals that were not used by the BIH employees. As a result, an adjustment is proposed to recover \$868 as an overpayment.

(Refer to Section V. B5)

4. In summary, \$3,637 has been identified as the total overpayment; of which \$1,134 is due the State, \$2,327 is due Federal, and \$176 is Agency.

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

II. INTRODUCTION

A. DESCRIPTION OF PROGRAM

The Maternal, Child, and Adolescent Health (MCAH) Program, established on the state level in 1973, is funded by a Federal Title V Block Grant as well as by Federal Medicaid funds (Title XIX), state General Fund, and the state Cigarette and Tobacco Products Surtax Fund. The mission of the MCAH Branch is to assure that infants, children, adolescents, and pregnant women in California receive a variety of services to protect and improve their health. To accomplish its goals, the Branch maintains partnerships, contracts, and agreements with state, federal and local agencies in both the public and private sectors.

B. DESCRIPTION OF AGENCY

Alameda County's Health Services Program is administered by the Health Care Services Agency and includes the following program areas: Medical Care, Behavioral Care, Public Health, Agency Administration and Finance, and the Alliance for Health. These departments are created to accommodate the demands of a primary care focused health care delivery system and create an organization structure that is better positioned for managed care capitation.

C. SITE LOCATION

The Alameda County's Black Infant Health (BIH) Program is located at 1000 San Leandro Boulevard, San Leandro, CA 94577.

The administrative headquarter is located at the Alameda County Health Care Services Agency at 1000 Broadway, Suite 500 Oakland, CA 94607.

D. FUNDING SOURCES

Alameda County's Black Infant Health (BIH) Program's quarterly invoices identify the following revenue sources:

Alameda County Health Care Services Agency
 Black Infant Health Program
 Contract Number 200501
 Budget Period July 1, 2004 Through June 30, 2007
 Fiscal Period July 1, 2005 Through June 30, 2006

<u>Funding Source</u>	<u>FYE June 30, 2006</u>	<u>Percentage</u>
Title V	\$ 281,606	23.48%
State General Fund	8,301	0.69%
Matching Title XIX	802,111	66.88%
Alameda County	<u>107,257</u>	<u>8.95%</u>
Total	<u>\$ 1,199,275</u>	<u>100.00%</u>

E. CONTRACT GOALS AND OBJECTIVES

The purpose of the grant was to attain the following goals:

1. To reduce African-American infant mortality through a comprehensive community-based effort by assuring that at-risk pregnant and parenting African-American women and their children up to age of two years have access to quality maternal and child health services.
2. To increase the number of African-American women obtaining prenatal care in the first trimester.
3. To reduce the number of African-American infants born with birth weights below 2,500 grams.
4. To reduce the number of African-American women who smoke, use alcohol, and/or nonprescription drugs during pregnancy.
5. Reduce the number of African-American babies who die due to Sudden Infant Death Syndrome (SIDS).
6. To reduce African-American maternal mortality.

The contract objectives to attain the goals were as follow:

1. Conduct a community-based BIH Program in the local jurisdiction that supports, facilitates, and promotes better health care services for at-risk African-American women, children up to age of two years, and their families.
2. Administer culturally competent community outreach and awareness to inform and educate African-American women who are at risk for poor birth outcomes and the community on the importance for early access and maintenance of prenatal care.

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

3. Develop and implement educational strategies that assist pregnant African-American women to understand the causes of low birth weight.
4. Coordinate with existing treatment services for substance and alcohol abuse and smoking cessation programs for referral of pregnant African-American women to reduce/eliminate risky behaviors during pregnancy.
5. In conjunction with the State's Sudden Infant Death Syndrome (SIDS) Program, educate African-American families on SIDS death in the African-American community and strategies that may reduce SIDS deaths.

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

III. SCOPE OF AUDIT

The Financial Audit Section's review of Alameda County Health Care Services Agency was restricted to the Black Infant Health (BIH) program.

The audit consisted of the review of the financial records to ensure the existence of proper documentation and the propriety of claims submitted to the State for reimbursement. Such review included substantive testing:

- To determine that payments are for services rendered;
- To determine that payments are for actual costs;
- To determine that payments reflect amounts billed to the State;
- To determine that payments are allowable contract expenditures;
- To determine that payments are within budgeted amounts.

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

IV. CONTRACT COMPLIANCE

The examination included a review to determine if Alameda County Health Care Services Agency (Contractor) conducted the Black Infant Health (BIH) program in compliance to contract terms and applicable regulatory requirements. The following is a summary of findings relating to this portion of the audit.

A. CONTRACT REVIEW

Alameda County Health Care Services Agency (Contractor) does not have an actual contract with the Maternal, Child, and Adolescent Health (MCAH) Branch. Instead, the Contractor has a binding agreement with the MCAH Branch for the BIH program. The Contractor submitted an Annual Alternate Year Allocation Funding Application (AFA) for a three year funding period July 1, 2004 through June 30, 2007.

The review period of this audit is limited to fiscal year July 1, 2005 through June 30, 2006. Reimbursement of invoices is subject to compliance with all federal and state requirements pertaining to the State MCAH Program and adherence to all applicable regulations, and MCAH Branch policies and procedures.

B. PROGRESS REPORT

The Contractor submitted an annual progress report to the MCAH Branch to determine if the proposed scope of work was achieved. The progress report enumerated the accomplishments, barriers, challenges, and solutions to every implementation activity on each of the objectives. The Contractor submitted the annual progress report to the State on a timely basis.

C. FEDERAL FINANCIAL PARTICIPATION (FFP) TIME STUDIES REVIEW

MCAH allocation funding is a combination of Federal Title V, Title XIX (Medi-Cal), State General Fund, and local funds. Title XIX funds are partially matched by federal funds, hence, the term Federal Financial Participation (FFP). Only certain Medi-Cal administrative activities qualify for FFP. These activities must be connected with these two goals:

- Assisting individuals eligible for Medi-Cal to enroll in the Medi-Cal program and/or
- Assisting individuals on Medi-Cal to access Medi-Cal services.

In order to claim FFP, the Contractor must maintain documentation to support their activities such as a time study. These time studies determine the

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

percentage of time an employee spent on each program (e.g., BIH, etc.).

The time studies were taken in a 30-minute increment, and during the second month of each quarter (August 2005, November 2005, February 2006, and May 2006).

We reviewed the Federal Financial Participation (FFP) time studies for each of the four quarters of the fiscal year period July 1, 2005 through June 30, 2006. The Contractor completed 46 time studies.

Our review of these time studies disclosed the following findings:

- Ten of the 46 time studies (21.74%) showed variances in different matching categories (Unmatched, Enhanced, and Non-Enhanced).
- One of the 46 time studies (2.17%) did not have secondary documentation.
- One of the 46 time studies (2.17%) used a different time study month (December 2005 instead of November 2005).
- One of the 46 time studies (2.17%) billed the Enhanced Category for Non-Enhanced activities.

Variances resulted for the different matching categories. However, no overbilling to the State was identified as the resulting variances offset each other.

The time studies were traced to the Contractor's secondary documentation such as the calendars, the weekly time sheets, the weekly FFP form from the State, and the Data Entry for Monthly Summary of FFP.

Our review of the secondary documentation disclosed the following findings:

- 18 of 46 calendars (39.13%) did not show details of the day-to-day activities of the employees. The information provided was very general. For examples, the activities did not include the time and the duration. There were cases that time might be included, but it was not continuous and it showed gaps between activities. There were calendars that listed only one (1) activity for the whole day. And, there were calendars that logged Home Visits but did not include client name or client identification.
- Nine of the reported function codes on the Weekly FFP form did not agree with the activities on the calendar and the weekly time sheets.

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

Recommendations:

All staff must time study the same month (first, second, or third month) of the quarter throughout the fiscal year, unless the program obtained prior written approval from the MCAH Contract Manager. If the employee is out for more than two weeks on the time study month, the employee is not required to time study for that month, and the next time study month should be used.

The Contractor should also ensure that Secondary documentation adhere to the following guidelines:

- Must support the information on the time study.
- Provide sufficient information to distinguish different activities and programs.
- Link client specific activities to a case/client file.
- The reason for a function code should be supported in the documentation.
- Clearly identifies the clients or entity for which the activity or services is provided.

D. CLIENT FILES REVIEW

We judgementally sample selected 32 client files to ensure that services were provided to the clients as indicated in the calendars. Our review disclosed that client visits agreed with the calendars, except in two cases. For both these cases, the calendars did not disclose the clients served.

Recommendation:

The Contractor should ensure that all calendars link client specific activities to a case/client file to comply with the Federal Financial Participation User's guidelines.

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

V. FISCAL FINDINGS

The following is a discussion of the fiscal findings relating to the Audits and Investigations' examination of Alameda County Health Care Services Agency's (Contractor) Black Infant Health (BIH) program:

A. REVENUE

Alameda County Health Care Services Agency (Contractor) submitted three budget revisions to the State. The final revision number three was compared to the actual amount paid by the State. Our review disclosed that the amount paid by the State did not exceed the approved budget. See Schedule A for details.

B. EXPENDITURES

1. PERSONNEL COSTS

Personnel costs consisted of employee salaries and wages, and employee fringe benefits. A review of the personnel costs disclosed the following:

- The Contractor prepared payroll twice a month
- The Coordinator approved the staff's timesheets. The Director approved the Coordinator's timesheet
- The Contractor properly billed the State for actual employees salaries and benefits related to the BIH program
- The amount billed to the State did not exceed the approved budget.

2. INDIRECT COSTS

Indirect costs were reimbursed at a fixed rate of 10% of employee salaries and wages. This included fiscal oversight and management, human resource, general insurance, executive administration, agency-level human resource administration, Agency/Board meeting expenses, audit and legal expenses, etc.

No exception was identified in our review of the indirect cost paid by the State.

3. TRAVEL AND TRAINING COSTS

a. Travel Costs:

According to the State of California Department of Personnel

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

Administration (DPA), the mileage reimbursement rate for personal vehicles was 34 cents per mile during the contract period. Mileage covers gasoline, cost of maintenance, insurance, licensing and registration, depreciation, and all other costs associated with the operation of the vehicle.

The Contractor recorded the travel expenses in the Transportation account number 610191 in the Contractor's grant summary report. Transportation included mileage reimbursements, premium allowance, parking and bridge, and public transit charges. Our review disclosed the following:

- The Contractor maintained logs that itemized date, purpose of trip, from/to address, starting/ending odometer, total miles, parking/bridge, and public transit charges.
- The Contractor allowed their employees to claim premium allowance of \$12 per month if the employees used their personal vehicles for at least 10 days in a month, and if they carried 20 pounds or more of County records, manuals, and supplies to perform their jobs.

Premium allowance is not allowable in accordance with Department of Personnel Administration (DPA) guidelines. As outlined by DPA, the mileage reimbursement already included all costs associated with the operation of the vehicle. However, the Contractor billed the State for premium allowance in the amount of \$710. An audit adjustment is proposed to recover \$710 as an overpayment. Refer to Schedule C for details.

Recommendation:

The Contractor should only bill the State for travel expenses in accordance with the Department of Personnel Administration guidelines.

b. Training Costs:

The Contractor recorded the training expenses in the Travel account number 610201 and Training account number 610211 in the Contractor's Grant Summary Report. The training expenses were for the prepaid tuition and registration fees. The travel expenses were for the BIH Contractor's meetings mandated by the State. Our review disclosed the following findings:

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

- The meals expense claimed exceeded the Department of Personnel Administration (DPA)'s allowable reimbursement rate. For each 24 hour period of travel, employee may claim Breakfast \$6, Lunch \$10, Dinner \$18, and Incidentals \$6.
- The training was one and a half day conference meeting in Sacramento. Based on the review of travel claims, five of seven employees claimed meal reimbursement in excess of the allowable rate.

Due to immateriality, no adjustment is proposed.

Recommendation:

The Contractor should only bill the State for travel and mileage expenses in accordance with the contract and DPA guidelines.

4. OFFICE EXPENSES

The Office expense billed to the State consisted of the following accounts per the Contractor's Grant Summary Report:

- Office Expense Account Number 620041
 - Temporary Services Account Number 610321
 - Electronic Equipment Maintenance Account Number 630031
- a. Office Expense Account Number 620041 and Temporary Service Account Number 610321

The Office expense account included purchases of office supplies from Office Depot, lease rental of Konica Copier, and copy charges from General Services Agency. The Temporary Services account included the first and second quarter Konica Copier lease expense. The Electronic Equipment maintenance account consisted of the pager rental charges.

We reviewed the Office expense account and identified that the Contractor made a journal voucher to transfer \$1,093 of the Konica Copier expense from the Temporary Services account to the Office expense account. However, the Contractor did not eliminate the same expense on the Temporary Service account causing a duplicate billing of \$1,093.

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

b. Electronic Equipment Maintenance Account Number 630031

The Electronic Equipment Maintenance account consisted of the pager rental charges. The Contractor improperly billed \$966 to the State for the pager services not used by the BIH employees.

In summary, our review identified office expense exceptions totaling \$2,059. An audit adjustment is proposed to recover \$2,059 as an overpayment. Refer to Schedule C for details.

Recommendation:

The Contractor should only bill the State for expenses actually incurred by the BIH program.

5. COMMUNICATION EXPENSE

The Communication expense billed to the State consisted of the following accounts per the Contractor's Grant Summary Report:

- Communications Expense Account Number 630021
- Electronic Equipment Maintenance Account Number 630031
- Utility Cell Phones Account Number 610023

a. Communication Expense Account Number 630021

The Communication expense account consisted of charges for the telephone lines and fax machines, and the telephone equipment depreciation. No exception was identified in our review.

b. Electronic Equipment Maintenance Expense Account Number 630031

The Electronic Equipment Maintenance account was for the pager rental charges. The Contractor improperly billed the State \$868 for the pager rentals not used by the employees. An audit adjustment is proposed to recover \$868 as an overpayment. Refer to Schedule C for details.

Recommendation:

The Contractor should only bill the State for expenses actually incurred by the BIH program.

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

c. Utility Cell Phones Account Number 610023

The Utility Cellular Phones account consisted of the AT & T cellular phones expenses. The Contractor provided cellular phones to the employees that conducted the field work. A sample review of the invoice dated March 21, 2007 to April 21, 2007 disclosed the following findings:

- Only six (6) of 10 cellular phones were activated.
- One (1) of 6 cellular phones displayed calls made and received outside of California, and during nights and weekends.
- The monthly service charge per cellular phone was reasonable, and did not exceed \$40.

The cellular phone that displayed calls made and received outside of California showed cellular phone charge of less than \$40. Due to immateriality, no adjustment is proposed.

Recommendation:

The Contractor should review the detailed invoices to ensure that personal calls would not be made from the Contractor's cellular phones.

6. LEASES AND RENTALS

Alameda County leased the entire building at Creekside Plaza, LLC, Suites 100, 200, and 300 located at Building C, 1000 San Leandro Boulevard, San Leandro, California totaling approximately 50,041 rentable square feet.

The contract was signed and commenced on February 5, 2003 between Alameda County General Services Agency (GSA) and Creekside Associates, LLC.

The Alameda County GSA acted as the lessor to Alameda County HCSA. GSA handled the lease of Creekside Plaza on behalf of the Contractor. The Contractor paid monthly rent to Alameda County GSA for the BIH program. The monthly rent included lease expense, gas, electricity, and professional services.

The Contractor billed the State the rent expenses for 3,100 rentable square feet occupied by the BIH employees. Our review of the rental expenses disclosed that one of the cubicles for the BIH program is occupied by Improving Pregnancy Outcome Prevention (IPOP) personnel.

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

Our review also disclosed that one of the offices for the BIH nurse is shared with one IPOP employee.

The Contractor acknowledged that the space occupied by the IPOP personnel should be billed to the IPOP program. However, due to immateriality, no adjustment is proposed.

Recommendation:

The Contractor should only bill the State for the space occupied by the BIH employees.

7. REPROGRAPHICS AND UNMATCHED EXPENSES

The County General Services Agency provided the reprographics/printing services to the BIH program. The reprographic expenses were traced to the invoices and no variance was noted.

The Unmatched Expenses consisted of Travel-Over State allowable expenses, postage expenses, Risk Management Liability, Outreach Materials, and Microsoft Licensing cost.

Our review of the reported Unmatched expenses disclosed no exception.

8. OTHER COSTS

The Other Costs consisted of the purchase of the new HP computers for the BIH program. Alameda County properly received approval from the Contract Manager for the purchase. The Contractor maintained an equipment inventory for assets purchased with State funds.

C. AMOUNT PAID

The Contractor submitted invoices to the State on a quarterly basis. On each of the quarterly invoices, the funding was distributed as Unmatched Funding, Non-Enhanced Matching, or Enhanced Matching.

Unmatched Funding consisted of Federal Title V, State General Fund, and Local Revenue. Non-Enhanced Matching consisted of 50% Federal and 50% State Funding, and 50% Federal and 50% Agency Funding. Enhanced Matching consisted of 75% Federal and 25% State Funding.

The amount paid by the State is net of any local revenue/funding. The following is a summary of total amount billed in the quarterly invoices and total amount paid by State:

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

<u>Description</u>	<u>Amount</u>
Total Amount per Quarterly Invoices	\$1,200,365
Less: Agency Funding	(107,257)
Less: Budget Cut	<u>(1,089)</u>
Total Amount to be Paid by MCAH	\$1,092,019
Total Amount Paid by the State	<u>\$1,092,018</u>
Variance (Rounding)	<u>\$ 1</u>

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

VI. SYSTEMS AND PROCEDURES

We have not made a study and evaluation of the Contractor's system of internal controls to avoid duplicating the work of the independent CPA firm KPMG, LLP. The independent auditor issued an unqualified opinion on the report dated January 9, 2007.

The KPMG, LLP, audited the financial records for the Alameda County for fiscal period ended June 30, 2006. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

As a result, we placed no reliance on the Contractor's internal control system during our audit. Our conclusion on the Contractor's fulfillment of its contractual obligations and the fair representation of program costs was based solely on our expanded substantive testing of reported expenses and review of the contract.

Alameda County Health Care Services Agency
Black Infant Health Program
Contract Number 200501
Budget Period July 1, 2004 Through June 30, 2007
Fiscal Period July 1, 2005 Through June 30, 2006

VII. SCHEDULES

Schedules of financial data have been included in this report to summarize the amounts claimed and paid under the contractual agreement. If any adjustments have been proposed to the claimed amounts they are reflected in these schedules and discussed in the Fiscal Findings Section of this report as well as in the Explanation of Audit Adjustments.

SCHEDULE A

Alameda County Health Care Services Agency
 Black Infant Health Program
 Summary of Contract Expenditures
 Contract Number 200501
 Budget Period July 1, 2004 Through June 30, 2007
 Fiscal Period July 1, 2005 Through June 30, 2006

Audit Adj No.	Amount Claimed	Audit Adjustment	As Audited
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Personnel Costs:

BIH Coordinator	\$ 80,379		\$ 80,379
Secretary I	43,551		43,551
Community Health Outreach Worker	46,586		46,586
Community Health Outreach Worker	48,345		48,345
Community Health Outreach Worker	46,586		46,586
Community Health Outreach Worker	48,345		48,345
Community Health Outreach Worker	27,193		27,193
Clinical Nurse III	47,128		47,128
Clinical Nurse II	85,515		85,515
Clinical Nurse II	83,321		83,321
Clinical Nurse II	87,005		87,005
Information Services Specialist	4,803		4,803
Subtotal	648,757	0	648,757
Benefits	324,565		324,565
Total Personnel Costs	\$ 973,322	\$ -	\$ 973,322

Operating Expenses:

Travel	1	10,187	(710)	9,477
Training		1,464		1,464
Office Expense	2	12,261	(1,953)	10,308
BMD Space Rental		94,118		94,118
Communications	3	9,375	(798)	8,577
Risk Management/Liability Insurance		7,100		7,100
Reprographics/Printing		638		638
Transportation		0		0
Travel-Over State Allowable		3,002		3,002
Computer Software & Licensing		2,552		2,552
Outreach Materials		9,047		9,047
Postage		458		458
Cutback		(1,089)		(1,089)
Total Operating Expenses		\$ 149,112	\$ (3,461)	\$ 145,652

SCHEDULE A

Alameda County Health Care Services Agency
 Black Infant Health Program
 Summary of Contract Expenditures
 Contract Number 200501
 Budget Period July 1, 2004 Through June 30, 2007
 Fiscal Period July 1, 2005 Through June 30, 2006

Audit Adj No.	Amount Claimed	Audit Adjustment	As Audited
Other Cost:			
Equipment	11,964		11,964
Indirect Cost:	<u>64,876</u>		<u>64,876</u>
Grand Total	<u>\$ 1,199,275</u>	<u>\$ (3,461)</u>	<u>\$ 1,195,814</u>
Less: Agency Funding:			
Personnel	98,521		98,521
Operating Expenses	8,260	(176)	8,436
Other Costs	0		0
Indirect Costs	476		476
Total Agency Funding	<u>\$ 107,256</u>	<u>\$ (176)</u>	<u>\$ 107,432</u>
Maximum Amount Payable from State	<u>\$ 1,092,019</u>	<u>\$ (3,637)</u>	<u>\$ 1,088,382</u>

SCHEDULE A-1

Alameda County Health Care Services Agency
 Black Infant Health Program
 Summary of Budget and Amount Claimed
 Contract Number 200501
 Budget Period July 1, 2004 Through June 30, 2007
 Fiscal Period July 1, 2005 Through June 30, 2006

	Contract Budget	Amount Claimed	Under/(Over) Budget
Personnel Costs:			
BIH Coordinator	\$ 82,179	\$ 80,379	\$ 1,800
Secretary I	43,551	43,551	0
Community Health Outreach Worker	46,590	46,586	4
Community Health Outreach Worker	48,345	48,345	0
Community Health Outreach Worker	46,586	46,586	(0)
Community Health Outreach Worker	48,345	48,345	0
Community Health Outreach Worker	33,193	27,193	6,000
Clinical Nurse III	47,128	47,128	0
Clinical Nurse II	85,515	85,515	(0)
Clinical Nurse II	85,821	83,321	2,500
Clinical Nurse II	87,006	87,005	1
Information Services Specialist	5,803	4,803	1,000
Subtotal	660,062	648,757	11,305
Benefits	324,565	324,565	0
Total Personnel Costs	\$ 984,627	\$ 973,322	\$ 11,305
Operating Expenses:			
Travel	10,200	10,187	13
Training	3,500	1,464	2,036
Office Expense	14,000	12,261	1,739
BMD Space Rental	120,000	94,118	25,882
Communications	8,954	9,375	(421)
Risk Management/Liability Insurance	7,100	7,100	0
Reprographics/Printing	2,500	638	1,862
Transportation	200	0	200
Travel-Over State Allowable	3,300	3,002	298
Computer Software & Licensing	3,000	2,552	448
Outreach Materials	9,100	9,047	53
Postage	500	458	42
Cutback		(1,089)	1,089
Total Operating Expenses	\$ 182,354	\$ 149,112	\$ 33,242

Alameda County Health Care Services Agency
 Black Infant Health Program
 Summary of Budget and Amount Claimed
 Contract Number 200501
 Budget Period July 1, 2004 Through June 30, 2007
 Fiscal Period July 1, 2005 Through June 30, 2006

	Contract Budget	Amount Claimed	Under/(Over) Budget
Other Cost:			
Equipment	13,500	11,964	1,536
Indirect Cost:	<u>66,006</u>	<u>64,876</u>	<u>1,130</u>
Grand Total	<u><u>\$ 1,246,487</u></u>	<u><u>\$ 1,199,275</u></u>	<u><u>\$ 47,212</u></u>
Less: Agency Funding:			
Personnel	102,229	98,521	3,708
Operating Expenses	24,602	8,260	16,343
Other Costs	0	0	0
Indirect Costs	<u>776</u>	<u>476</u>	<u>301</u>
Total Agency Funding	<u><u>\$ 127,607</u></u>	<u><u>\$ 107,256</u></u>	<u><u>\$ 20,351</u></u>
Maximum Amount Payable from State	<u><u>\$ 1,118,880</u></u>	<u><u>\$ 1,092,019</u></u>	<u><u>\$ 26,861</u></u>

SCHEDULE B

Alameda County Health Care Services Agency
 Black Infant Health Program
 Summary of Amount Claimed by Funding Sources
 Budget Period July 1, 2004 Through June 30, 2007
 Contract Number 200501
 Fiscal Period July 1, 2005 Through June 30, 2006

	Total Funding			Unmatched Funding				Non-Enhanced Matching			Enhanced Matching	
	%	Federal Title V	%	State General Fund	%	Local Revenue	%	Combined Fed/State	%	Combined Fed/Agency	%	Combined Fed/State
Personnel Costs:												
BIH Coordinator	22.14%	\$17,793	2.03%	\$1,628			3.46%	\$2,784	3.83%	\$3,077	68.55%	\$55,099
Secretary I	20.81%	9,064	1.83%	797			26.90%	11,716	26.07%	11,352	24.39%	10,621
Community Health Outreach Worker	27.64%	12,875	0.00%	0			29.08%	13,549	43.28%	20,162	0.00%	0
Community Health Outreach Worker	27.42%	13,255	0.00%	0			29.29%	14,159	43.30%	20,931	0.00%	0
Community Health Outreach Worker	27.64%	12,875	0.00%	0			29.12%	13,566	43.24%	20,145	0.00%	0
Community Health Outreach Worker	26.44%	12,784	0.00%	0			29.67%	14,343	43.89%	21,218	0.00%	0
Community Health Outreach Worker	31.74%	8,630	0.00%	0			24.35%	6,621	43.92%	11,944	0.00%	0
Clinical Nurse III	21.60%	10,180	0.00%	0			2.00%	943	3.07%	1,446	73.33%	34,559
Clinical Nurse II	21.60%	18,470	0.00%	0			1.68%	1,437	0.73%	620	75.99%	64,986
Clinical Nurse II	21.60%	17,998	0.00%	0			3.13%	2,606	4.14%	3,453	71.13%	59,284
Clinical Nurse II	21.60%	18,793	0.00%	0			4.50%	3,914	5.66%	4,924	68.24%	59,374
Information Services Specialist	72.70%	3,492	0.00%	0			9.24%	444	8.41%	404	9.66%	464
Subtotal	24.08%	156,209	0.37%	2,425			13.27%	86,082	18.45%	119,676	43.83%	284,367
Benefits	24.28%	78,820	0.39%	1,276			13.37%	43,400	17.64%	57,239	44.32%	143,832
Total Personnel Costs	24.15%	235,029	0.38%	3,701			13.30%	129,482	18.18%	176,915	43.99%	428,199
Operating Expenses:												
Travel	25.13%	2,560	0.00%	0			41.16%	4,193	0.00%	0	33.72%	3,435
Training	25.34%	371	0.00%	0			44.33%	649	0.00%	0	30.33%	444
Office Expense	25.28%	3,100	0.00%	0			67.32%	8,254	7.40%	907	0.00%	0
BMD Space Rental	27.79%	26,159	0.00%	0			60.86%	57,282	11.34%	10,677	0.00%	0
Communications	26.27%	2,463	0.00%	0			63.39%	5,943	10.34%	970	0.00%	0
Risk Management	100.00%	7,100	0.00%	0			0.00%	0	0.00%	0	0.00%	0
Reprographics/Printing	29.09%	186	0.00%	0			62.32%	397	8.59%	55	0.00%	0
Transportation	0.00%	0	0.00%	0			0.00%	0	0.00%	0	0.00%	0
Travel-Over State Allowable	36.28%	1,089	0.00%	0		1,913	0.00%	0	0.00%	0	0.00%	0
Computer Software	100.00%	2,552	0.00%	0		0	0.00%	0	0.00%	0	0.00%	0
Outreach Materials	100.00%	9,047	0.00%	0		0	0.00%	0	0.00%	0	0.00%	0
Postage	90.48%	458	0.00%	0		44	0.00%	0	0.00%	0	0.00%	0
Culback	100.00%	(1,089)	0.00%	0		0	0.00%	0	0.00%	0	0.00%	0
Total Operating Expenses	36.18%	53,953	0.00%	0		1,956	51.45%	76,718	8.46%	12,608	2.60%	3,879

