

**BINGHAMTON CITY SCHOOL DISTRICT
CORRECTIVE ACTION PLAN (CAP) TO INTERNAL AUDITOR'S
MEDICAID / PAYROLL & PERSONNEL
INTERNAL AUDIT REPORT (FISCAL YEAR 2018-2019)**

1. **Fingerprint Clearances** - An employee began working for the District before they had a fingerprint / background check clearances on file in 1 of 30 files tested. Internal Audit recommends all employees have a fingerprint / background check clearance on file before they start working for the District.

***Corrective Action:** The need for fingerprinting prior to hiring is a rigorous and established practice in the Personnel Office. This clearance is stored digitally in the NYS TEACH system and can be checked at any time. We are also required to retain a hard copy of this clearance and place it in the employee's personnel file. We have reviewed the importance of completing this final step of printing out the hard copy of all clearances and placing them in the file.*

***Completed Date:** September 20, 2019*

2. **I-9 Forms** - The Department of Homeland Security requires all employees hired after November 6, 1986, to complete an Employment Eligibility Verification Form. Employees are to submit documentation for review showing their legal right to work in the U.S. Some examples of documentation are a driver's license, social security card, and passport.

Form I-9 was not present in 2 of 30 employee files tested, and Page 2, Section 2 was missing in 2 of 30 files tested. Additionally, 1 form was completed using a birth certificate and a social security card, which is an incorrect combination of documentation. Internal Audit recommends the 5 employees complete a new Form I-9.

***Corrective Action:** 4 of the 5 employees with a missing i-9 form had all completed them. The remaining employee is no longer employed by the district. Additionally, we have reviewed our protocol for onboarding employees and the appropriate documents needed to fully complete the I-9 form.*

***Completed Date:** September 20, 2019*

3. **Salary Notice Calculation** - Recommendation Dropped
4. **Medicaid Prescriptions** - A prescription is required in order to bill Medicaid for counseling, speech, occupational, and physical therapy services. Prescriptions were not present in 4 of 30 student files tested. Prescriptions were present, but not entered into ClearTrack, in 6 of 30 student files tested.

Internal Audit recommends the Medicaid Expired Order Report be reviewed on a monthly basis in order to obtain prescriptions before they expire. Internal Audit also recommends reviewing the report over the summer, entering any located prescriptions, and attempting to back bill for 2018-19 services.

Corrective Action: Special services directors will run an expired order report by school on the 1st of each month. This report will show which students' orders are expired or approaching their expiration date.

This information will be sent to the relevant related service providers. The special services directors will review with the providers that a prescription is necessary in order to bill Medicaid. The providers will send a copy of the prescription to be uploaded into Clear Track within 5 school days. Directors reviewed the Medicaid Expired Order report, entered any located prescriptions, and will attempt to back bill for 2018-19 services by September 30, 2019. In the future, review the Medicaid expired report in the summer, entering any located prescriptions and attempt to back bill for services.

Completed Date: Ongoing as of September 15, 2019

5. **Medicaid Session Notes** - Session notes for speech, occupational, and physical therapy services are required for Medicaid billing. In order to be Medicaid billable, providers must enter and sign their session notes in ClearTrack within 45 days of the date of service. Counseling session notes were not entered and signed within 45 days in 2 of 30 student files tested. Internal audit recommends session notes be entered and signed timely, and the Medicaid Status Report be reviewed on a monthly basis in order to identify missing session notes before the 45 day window expires.

Corrective Action: Special Service personnel will run a session notes report by provider to identify missing session notes 10 days before the 45 day window expires. This information will be sent to the relevant related service provider(s) and he/she will be directed to enter the session notes before the 45 day window expires.

Completed Date: Ongoing as of September 15, 2019

6. **Medicaid Initial Face to Face** - Physical therapy assistants can provide physical therapy services to students. A licensed physical therapist must see the student for the services to be Medicaid billable. The licensed therapist also oversees the assistant's work.

Internal Audit noted the "Initial Face to Face" was not entered into ClearTrack by the licensed therapist in 2 of 30 student files tested. The initial face to face is required for Medicaid reimbursement. Internal Audit recommends all therapists enter the initial face to face into ClearTrack in the beginning of the school year.

Corrective Action: Medicaid service providers will enter the initial face to face into ClearTrack in the beginning of the school year or when the dates of service change which requires a new "initial face to face".

Completed Date: Ongoing as of September 15, 2019

7. **Medicaid Parent Consents** - Internal Audit noted several new parent consents entered into ClearTrack. The new consents will enable the District to increase Medicaid reimbursements.

Corrective Action: - None required