

Department of Rehabilitation

Audit Report of the

Kainos Vocational Services

Date: November 6, 2013
Control Number: 2013A- 106
DOR Audit Services Team:
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Introduction

The Department of Rehabilitation (DOR) Audit Services has completed an audit of the supported employment (SE) services provided by our community rehabilitation program Kainos Vocational Services (KVS).

The goal of the Kainos programs is to assist adults with developmental disabilities in maximizing their potential. To achieve this end, Kainos provides a variety of residential, vocational and support services that include but are not limited to:

Residential services – Daily living skills training (personal hygiene, household maintenance, health and safety, personal budgeting, meal planning and preparation, individual and group counseling), independent living independent living services, supported living services, communication skills, and a wide range of leisure activities.

Vocational training- Vocational assessment, job readiness classes, computer training, community based work teams, job placement, on-site support services, Horticulture and Landscape training.

Support Services- recreational and social opportunities.

Audit Scope/Procedures

Our on site audit fieldwork was conducted the week of June 24, 2013 and our exit teleconference was held on October 18, 2013. We conducted our audit in accordance with Government Auditing Standards as defined by the Government Accountability Office except Standard 3.52 requiring an external peer review. Our audit is subject to the inherent risk that material errors and irregularities, fraud, or non-compliance will not be identified.

The scope of our audit included a review of invoices submitted to DOR for supported employment services to individuals and groups during 2012 and a limited review of the accounting systems and internal controls applicable to these invoices. The audit was conducted to obtain reasonable assurance that KVS is compliant with applicable federal and state regulatory and legal requirements as well as the DOR Community Rehabilitation Program Guide to Certification and Vendorization. We also assessed whether the invoices submitted were adequately supported by appropriate records.

Summary of Findings/Recommendations

We appreciate KVS's commitment to provide exemplary service and be fully compliant with applicable supported employment laws, regulations, and polices.

As such, there were no findings. We identified a couple of areas as opportunity for improvement as follows:

Opportunity for Improvement - Job Goals and Placement

CONDITION:

The auditor found that in one instance, the Placement employment goal listed on the DR215, Individual Plan for Employment (IPE), does not align with the DR381 Job Placement Parameters or the DR383 Job Placement Information. The consumer's IPE was listed as, All Other Service Workers which is very vague, yet the DR381 and the DR383 were listed as Job Coach and Lot Attendant, respectively.

RECOMMENDATION:

It is recommended that the SVRC, QRP ensure that the IPE job goal is specific, and that an IPE amendment be prepared if the job placement is not consistent with the consumers' employment goal as identified in the IPE. KVS should proceed as they have been and call the SVRC, QRP to let him/her know that consumer employment goals appear inconsistent and then reach a common employment goal for the consumer.

Opportunity for Improvement - Incorrect posting to DS 1964

CONDITION:

The DOR consumer, Justin Barnes, worked on 1/3/2013, however these hours were not posted on the DS1964 to DOR Fund 700 and instead were incorrectly recorded as Fund 361 for this day. Justin Barnes transitioned to GGRC funding on 1/4/2013.

RECOMMENDATION:

KVS staff was aware that the consumer was working for both entities that month. KVS staff should be as accurate as possible when completing forms so that they remain in compliance with state and federal regulations. We recommend that KVS check with DDS as to how to split the funds in any given month when working for both entities.

Opportunity for Improvement – Job Placement Information Omission

CONDITION:

KVS did not submit the DR383 for consumer Susan Rivas to support her employment and IPE goal.

RECOMMENDATION:

KVS ensures that they maintain all documentation to support the SE service provided.

Opportunity for Improvement – Percent of Intervention (POI)

CONDITION:

On the DR384 SE Monthly Job Coach Report the POI is being reported for group placement and it is not necessary.

RECOMMENDATION:

KVS will remove the POI in the future.

Kainos Vocational Services Response:

KVS acknowledged these areas for improvement during the exit teleconference.