



FULTON COUNTY, GEORGIA

OFFICE OF INTERNAL AUDIT

FULTON COUNTY HOUSING AND HUMAN SERVICES

OFFICE OF AGING

SENIOR TRANSPORTATION AUDIT

JUNE 28, 2011

Background

The Office of Internal Audit previously performed an audit and issued a report with findings and recommendations on May 24, 2010 regarding the senior transportation contract. The audit was conducted in response to a request to determine the extent of any improper charges to the county by the contractors of senior transportation. Ten findings and recommendations were noted and the Office of Aging created an Action Plan to address the areas of concern.

In addition, the Office of Internal Audit previously conducted a follow-up review on senior transportation to determine the status of implementation of the Office of Aging's plans for corrective action implemented in July 2010. We determined that the Office of Aging implemented necessary corrective procedures to increase compliance with billing requirements.

Objective

The objective of this follow-up audit was to determine if the Office of Aging and senior transportation contractors were continuing to function in accordance with the updated policies and procedures.

Scope

The period covered by this audit is from January 1, 2010 to December 31, 2010.

Methodology

During our audit of the transportation charges, we examined evidence to determine compliance with the contracts and updated procedures. Based on materiality, we reviewed invoices submitted by three out of the six transportation contractors to Department of Human Resources (DHR). On a test basis we randomly selected:

- Bi-weekly invoices for six centers over a six month period for Atlanta Transportation System.
- Monthly invoices for six centers over a five month period for Southeastrans, Inc.
- Bi-weekly invoices for six months of demand response services by Specialized Transportation System, Inc.

Follow-Up Audit

We assessed the effectiveness of the recently enforced procedures including:

- Process of trip verification
- Reconciliation of trips
- Use of standardized forms to communicate and collect transportation data
- Revised process for cancellation of trips
- Office of Aging performing site visits and monitoring

Trip Verification Process

Based on the Action Plan developed by the Office of Aging, a process was implemented to verify the number of trips billed using a Trip Verification Form before submission of invoices to

DHR. Senior center managers must keep a log of seniors that attend their centers and receive transportation services on a daily basis. The center managers also verify their logs to the transportation provider's trip logs used for billing. Both parties use the Trip Verification Form to report any discrepancies and ensure the accuracy of trips billed.

During our review of ATS, Specialized Transportation Systems, and Southeastrans, we examined the driver's manifest and trip reimbursement forms used by the transportation providers for billing. We noted several instances in which the number of trips indicated on the driver's daily manifest or trip reimbursement forms did not agree to the approved trip logs compiled for billing and were not noted as discrepancies on the trip verification form. The total amount of inaccurate trips billed is not considered significant. We determined that the new procedures are proving to be effective in mitigating the number of inaccuracies and motivating an accurate billing process.

Standardized Forms

As reported by the Office of Aging, standardized forms have been reviewed and issued to all parties involved in the communication and collection of transportation data. The forms are required to ensure consistency in monitoring all transportation data.

During the audit we reviewed the standardized forms that are standardized including the trip verification form, invoices, trip logs, and cancellation forms. The forms ensure that all parties are complying and reporting the necessary information per the contract. We concluded the forms developed for the communication and collection of transportation data are an effective tool for gathering transportation data.

Cancellation of Trips/No Shows

According to the Action Plan established by the Office of Aging, cancellation notices are currently being forwarded to both the transportation contractors and site supervisors to ensure all parties are properly informed of cancellations. In addition, the transportation contractors are required to notify the Fulton County Transportation Office of a no-show in a timely manner so it can be confirmed that it is not in fact a cancellation.

We noted several instances where cancellation forms were provided for individuals, however, trip logs and driver's manifest indicated that trips were billed as no shows. The total amount of trips billed as no-shows that were confirmed to be cancellations following the implementation of the action plan were deemed insignificant. The newly executed procedure displays progress and effectiveness.

Site visits and Monitoring

The Office of Aging indicated they provide adequate monitoring and perform necessary site visits. In addition, they are responsible for the following:

- Reviewing the Trip Verification Forms along with trip log submitted for billing and the senior center's logs to determine accuracy.
- Reconciling the Trip Verification Forms to senior center and transportation provider's trip log to ensure the accuracy of trips.
- Ensuring that discrepancies noted were resolved.

Quality Service

The Office of Aging is working to ensure that all vehicles are in good working conditions and meet the necessary vehicle standards established by Fulton County. In addition, they are establishing a process to resolve and investigate complaints relating to senior transportation services, as well, as a Backup Service Plan that would avoid transportation service interruption. The Backup Service Plan includes:

- The possibility of leasing six to ten vehicles to replace those that were removed from service,
- Request the State to address the service concerns,
- Utilizing DARTS vehicles and drivers for specific centers to ensure they are providing seniors with timely services.

During the audit, we reviewed documentation submitted by the senior centers that indicate the information for the vehicle's being utilized to transport the seniors including the vehicles' odometer readings and license plate numbers. This is a tool used to ensure that all vehicles deemed inoperable by Fulton County standards were actually removed from service.

Conclusion

Although the inaccuracies were minimal, we encourage the Office of Aging and the senior transportation contractors to continue performing trip verifications, using standardize forms, and properly handling the cancellation notifications to eliminate the opportunity of any inaccuracies. The Office of Aging should also maintain oversight over the performance of the program and ensure quality service to the seniors of Fulton County. The Office of Internal Audit will continue to monitor the program to ensure senior transportation is operating effectively.

We would like to thank management and staff for their timely cooperation and assistance during the audit.