



OHIO DEPARTMENT OF YOUTH SERVICES

AUDIT OF ALKEBULAN, INC.

SPECIAL AUDIT

FOR THE PERIOD OF DECEMBER 1, 1997 THROUGH DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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**SCHEDULE OF OFFICIALS
As of December 31, 1999**

Ohio Department of Youth Services

Geno Natalucci-Persichetti, Director

Joseph Parrish, Deputy Director, Division of Finance and Planning

Kathy Rotolo, Regional Administrator, Columbus Regional Office (*)

Roger Billingsly, Program Specialist, Columbus Regional Office

Alkebulan, Inc.

Mustaffa Shabazz, Chief Executive Officer

(*) - Retired on June 1, 2000. Ms. Rotolo was replaced by Mr. Jeff Spears.

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Report of Independent Accountants

Mr. Geno Natalucci-Persichetti, Director
Ohio Department of Youth Services
51 North High Street, 7th Floor
Columbus, Ohio 43215

Pursuant to your request on December 2, 1999, we have conducted a "Special Audit" and performed the procedures summarized below and detailed in our "Supplement to the Special Audit Report," for the period December 1, 1997 through December 31, 1999, for invoices submitted by Alkebulan, Inc. (Alkebulan) to the Ohio Department of Youth Services (ODYS). These procedures were performed solely to obtain an understanding of the services provided by Alkebulan; the procedures followed by Alkebulan management when identifying the hours to be included on the invoices which it submitted to ODYS; and to determine whether the service hours reported on the invoices were supported by documentation. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the users of the report. Consequently, we make no representation regarding the sufficiency of the procedures discussed below for the purpose for which this report has been requested or for any other purpose. The procedures we performed are summarized as follows:

1. We obtained an understanding of the services provided by Alkebulan, the documentation required to be maintained to support the services provided, and the procedures followed by Alkebulan when invoicing ODYS for services performed.
2. We compared the number of service hours reflected on the invoices which Alkebulan submitted to ODYS to the number of service hours reflected on the Clinical Progress Reports prepared by Alkebulan social workers.
3. On Tuesday, December 19, 2000, we held an exit conference with the following officials representing ODYS:

Joseph Parrish, Deputy Director, Division of Finance and Planning
Lewis George, Chief Counsel
Scott Garver, Fiscal Officer
Caroline Retherford, Bureau Chief
Jeff Spears, Regional Administrator, Columbus
Vicki Friesland, Senior Bureau Chief
W. C. Mullan, Deputy Director, Parole
Barbara Light, Contract Administrator

The attendees were given an opportunity to respond to this Special Audit. We received a response dated December 21, 2000 from Joseph Parrish, Deputy Director, Division of Finance and Planning and changes were made where we deemed appropriate. In addition, we received a response dated January 12, 2001 from Mustaffa Shabazz, Director of Alkebulan and changes were made where we deemed appropriate.

Our detailed procedures and the results of applying these procedures are contained in the attached "Supplement to the Special Audit Report." Because these procedures do not constitute an examination conducted in accordance with generally accepted auditing standards, we do not express an opinion or limited assurance on any of the accounts or items referred to above. Also, we express no opinion on ODYS' internal control system over financial reporting or any part thereof. ODYS is a department of the State of Ohio and is included as part of the State of Ohio financial statement audit. Had we performed additional procedures, or had we conducted an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to our attention that would have been reported to you. This report relates only to transactions relating to the above procedures, and does not extend to any financial statements of the State of Ohio taken as a whole.

This report is intended for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Reports by the Auditor of State are a matter of public record and use by other components of state government or local government officials is not limited.

Jim Petro
Auditor of State

December 8, 2000

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

BACKGROUND

In January 1999, the Columbus Regional Office of the Ohio Department of Youth Services (ODYS) hired a new Regional Administrator, Kathy Rotolo. During ODYS fiscal year 2000 (July 1, 1999 through June 30, 2000), Ms. Rotolo and her staff began reviewing the invoices submitted by various ODYS contractors which provided counseling services to “at-risk” youth offenders (hereafter referred to as “youth offenders”). These services included: substance abuse/chemical dependency issues; sex offender specific services; day treatment; life skills; violence prevention/anger management; parenting skills; and other appropriate services based on the youth offender’s needs. Among ODYS’ contractors was Alkebulan, Inc. (Alkebulan). According to literature provided by Alkebulan, it is a service organization “dedicated to providing programs and services that reflects the cultural theories and values of African and African-American culture.” Alkebulan provided direct service prevention programming to promote unity, self-determination, collective work and responsibility, and/or various creativity concepts. These services included a home-based counseling service involving the family and the youth offender; therapeutic intervention and prevention; culturally specific counseling; and various other counseling sessions for chemical and drug dependency.

When reviewing Alkebulan’s July and August 1999 invoices, Ms. Rotolo noted an unusual increase in the billed amounts for these two months in comparison to previous invoices. Ms. Rotolo also noted questionable information when reviewing the invoices. For example, she noted that the incorrect month was recorded for certain services and one of the youth offenders who was reflected on the invoice was incarcerated at the time the services were allegedly provided. According to Ms. Rotolo, it is unusual for a youth offender to continue receiving services once incarcerated. As a result of these questionable items, she instructed Roger Billingsly, ODYS Columbus Regional Office Program Specialist, to contact the four youth offenders included on the invoices and/or the parents/foster parents to verify whether the services reflected on the invoices were provided. Three of the four youth offenders and/or their family members interviewed stated the youth offenders received a total of 3.5 hours of counseling services in July 1999 and 2 hours of counseling services in August 1999. However, for these three youth offenders, Alkebulan invoiced ODYS for 93 hours of services in July 1999 and 85 hours of services in August 1999. The individuals interviewed also signed statements indicating the number of hours spent with the social worker for the months of July and August 1999. The fourth youth offender and his family were not interviewed because of his recent death.

We spoke with Jeff Spears, Regional Administrator, ODYS Columbus Regional Office who indicated meetings between parole officers and youth offenders were documented by the parole officers in handwritten notations. Periodically, the parole officer would prepare a Progress Report describing the progress of the youth offender and contacts with the youth offender by the parole officer. When a Progress Report was prepared, a summary of the handwritten notes were included in the Progress Report and the handwritten notes were destroyed. We reviewed the July 1999 activity documented in the case files of the three youth offenders interviewed by Mr. Roger Billingsly. We identified 6.5 hours of services documented on the Progress Reports prepared by ODYS parole officers which were also documented on the Clinical Progress Records prepared by Alkebulan social workers.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

BACKGROUND (Continued)

As a result of these interviews, the August 1999 invoice was reduced by ODYS for services provided to the three youth offenders for a total of 77 hours at \$50 an hour or \$3,850.¹ ODYS made no adjustments to the July 1999 invoice as a result of the interviews. However, Ms. Rotolo sent a letter dated October 25, 1999 to Mr. Mustaffa Shabazz, Chief Executive Officer of Alkebulan, informing him of the adjustments made to the August 1999 invoice and requesting that he perform a similar review of the July 1999 invoice. Upon receipt of Alkebulan's September 1999 invoice, ODYS performed a detailed review and identified discrepancies similar to those found in the July and August 1999 invoices. As a result, ODYS did not remit payment to Alkebulan for the September 1999 invoice.

Based upon the irregularities discussed above, Joseph Parrish, Deputy Director, ODYS Division of Finance and Planning, contacted the Auditor of State's Office on December 2, 1999, and requested a special audit of all Alkebulan invoices submitted during the period of July 1, 1998 through the current date. According to Mr. Parrish, Alkebulan had been a contractor of ODYS' Columbus Regional Office for approximately five years.

On December 21, 1999, the Special Audit Committee voted to initiate a Special Audit of the invoices submitted for services provided by Alkebulan to ODYS. Upon further discussion with Mr. Parrish and ODYS staff, the audit period was revised to December 1, 1997 through December 31, 1999 to ensure those invoices with known discrepancies, which had been paid by ODYS², were included within the scope of the audit.

¹ Although the three youth offenders and/or their family members indicated that only 2 hours of service were provided in August 1999, ODYS gave credit to Alkebulan for 8 hours of service and reduced the August 1999 invoice by 77 hours (85 hours - 8 hours).

²The September 1999 invoice was the last invoice submitted to ODYS by Alkebulan. As this invoice was not paid by ODYS, it was not included within the scope of our testing. As of December 8, 2000, ODYS has still not paid this invoice.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Issue No. 1 - Review of Services Provided by Alkebulan, Inc.

We obtained an understanding of the services provided by Alkebulan, Inc. (Alkebulan), the documentation required to be maintained to support the services provided, and the procedures followed by Alkebulan when invoicing the Ohio Department of Youth Services (ODYS) for services performed.

Procedures:

1. We reviewed the contracts between Alkebulan and ODYS for the Period to determine the types of services to be provided and the documentation required to be maintained to support the services provided.
2. We interviewed Kathy Rotolo, Director of the ODYS Columbus Regional Office, to identify the types of services to be provided by Alkebulan, the documentation required to be maintained, the type of program monitoring performed by ODYS, and the role of the ODYS parole officers in the services provided by Alkebulan. In addition, we interviewed Roger Billingsly, Program Specialist, at the ODYS Columbus Regional Office, regarding the manner in which Alkebulan invoiced ODYS for its services.
3. We interviewed Mustaffa Shabazz, Chief Executive Officer of Alkebulan, to obtain an understanding of the procedures followed by Alkebulan staff when youth offenders entered the program, the documentation maintained by Alkebulan to support the services provided and the process followed for invoicing services performed.
4. We conducted interviews with Alkebulan social workers Hureara Leo Baker, Hatim Mack, and James Coleman to obtain an understanding of the services they provided to Alkebulan and the procedures they followed when invoicing.

Results

1. Two contracts between ODYS and Alkebulan were in effect during the Period. The term of the first contract was July 1, 1997 through June 30, 1999 (ODYS fiscal years 1998 and 1999) and was signed on June 27, 1997. The term of the second contract was July 1, 1999 through June 30, 2001 (ODYS fiscal years 2000 and 2001) and was signed May 11, 1999. The following provisions regarding services to be provided and documentation requirements were included in the contracts:

A. **Schedule for compensation of services:**

1998 and 1999 Contract

Home-Based Services were to be provided at a rate of \$50 per hour for a maximum of 480 hours or \$24,000. This was subsequently increased by \$5,000 through a contract amendment.

Violence Education Group Meetings were to be held at a rate of \$125 per hour for a maximum of 48 hours or \$6,000. This was subsequently reduced by \$5,000 through a contract amendment.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

2000 Contract

In-Home Treatment Services were to be provided at a rate of \$50 per hour for a maximum of 400 hours or \$20,000.

Specialized Counseling Services and Individual Counseling Services were to be provided at a rate of \$50 per hour for a maximum of 50 hours or \$2,500.

- B. **Nature of the Contract:** Alkebulan agreed to provide documentation demonstrating that each of its service providers had attained the qualifications, expertise and experience necessary to perform the required services. In addition, Alkebulan agreed to obtain written approval from ODYS prior to entering into any subcontract for services to be provided.
 - C. **Records Retention:** Alkebulan agreed to maintain independent books, records, and documents to support the services provided, including both direct and indirect costs. The contract required that all records must be maintained for seven years.
 - D. **Monitoring:** Exhibit A of the contract stated it was ODYS' responsibility to monitor the services provided by Alkebulan. Monitoring was to include interviews with the youth offenders and their families, parole officers, Alkebulan's staff, and a review of records including the Monthly Report to verify the services were being properly administered.
 - E. **Invoices:** Exhibit A of the contract stipulated that Alkebulan was required to submit a monthly report and invoice to ODYS by the 10th day of each month. The monthly report was to include an individual treatment plan, expected goals, case notes for each youth offender describing the service(s) performed, and the activities and/or services provided. The records were to be maintained in quarter hour increments with the date and specific beginning and ending times of the service provided.
2. A. During an interview, Ms. Kathy Rotolo, Director of the ODYS Columbus Regional Office, provided the following information regarding the contract with Alkebulan:
- I. Alkebulan was to provide various types of mentoring and counseling services. These services were to address areas indicated in the contract including, but not limited to, chemical dependency, violence, anger management, and life skills.
 - II. For each service provided, the Alkebulan social worker was to prepare case notes documenting the date, the specific time of day the service was provided, the individuals present, and the issues discussed. Other than those policies established in the approved contract, ODYS has no additional policies or procedures, such as internal memos or handbooks, which provided guidance to its contractors regarding the type and extent of documentation to be maintained.
 - III. Each youth offender was assigned a parole officer by ODYS. In order to determine whether the youth offender was complying with his/her probation agreement, the parole officer should have maintained field notes to confirm the hours of counseling/mentoring services provided to the youth offenders by ODYS contractors, including Alkebulan. Parole officers could confirm the services provided by a) attending the counseling session; b) communicating with the youth offender and/or his/her family; and/or c) contacting the social worker.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

- IV. Beginning July 1, 1999 (ODYS fiscal year 2000), Ms. Rotolo's staff began a quality review of ODYS contractor invoices, including Alkebulan, to verify the services invoiced were provided. This review included examining invoices, interviewing youth offenders, and interviewing the family members of the youth offenders. Prior to this, there was no documented review of the services being provided by any contractor.

- B. While reviewing the Alkebulan/ODYS contract, as well as, the invoices and supporting documentation submitted to ODYS by Alkebulan we noticed that the contract included no provision(s) describing a) how a contractor should bill for youth offenders who are treated in a group setting; and b) how a contractor should bill for youth offenders who are not available at either scheduled or unscheduled appointments. To clarify these issues, we contacted Roger Billingsly, ODYS Columbus Regional Program Specialist, who confirmed that the contract does not address these situations.
 - I. Mr. Billingsly stated that in February 1999, two Alkebulan social workers invoiced ODYS for providing individual services to several youth offenders while in a group setting. Mr. Billingsly indicated he contacted Mustaffa Shabazz, Chief Executive Officer of Alkebulan, regarding this practice and instructed Mr. Shabazz that in the future, Alkebulan should bill at a group rate and not for each individual in the group. For example, if ten youth offenders were treated in a group setting for one hour, Alkebulan should bill a total of \$50, instead of \$500 (10 individuals * \$50 hourly rate). Mr. Billingsly stated there is no written ODYS policy. We will recommend that ODYS implement written policies and procedures regarding contractor billing methods.
 - II. With regard to billing for scheduled and unscheduled appointments when the youth offender is not present, Mr. Billingsly indicated the social workers typically schedule meetings with the youth offenders prior to the appointment. When the youth offender does not attend a scheduled appointment, the social worker is permitted to bill for 15 minutes. If the social worker arrives at the youth offender's home for an unscheduled appointment and the offender is absent, the social worker should not bill for any of his time. Mr. Billingsly stated there is no written ODYS policy. We will recommend that ODYS implement written policies and procedures regarding contractor billing methods.

3. We interviewed Mustaffa Shabazz, Chief Executive Officer of Alkebulan. Mr. Shabazz indicated he has been providing services to youth offenders for several years and has had two biennial contracts with ODYS. He provided the following information regarding the services provided, documentation maintained, and invoicing procedures:
 - A. Each time a new youth offender was referred to Alkebulan by ODYS, a needs assessment was completed. Based on the assessment, Alkebulan determined which type of service(s) should be provided to the youth offender such as therapeutic intervention and prevention, education, support counseling services, or other specialized services. At the end of the program, a final intervention was performed and the youth offender completed the required paperwork with the assistance of the parole officer. Once the paperwork and the final intervention were completed, the youth offender was released from the program.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

- B. Alkebulan employed only one field social worker. Therefore, to provide the necessary services, Alkebulan subcontracted with at least three other social workers who provided certificates evidencing they were qualified social workers and counselors. Each subcontractor employed by Alkebulan signed a written contract. The written contract signed by the subcontractors included a description of services to be provided, the time period the contract was in effect, and the rate of pay for the services provided. However, the contract did not include guidance on the procedures to be followed for documenting time spent traveling between appointments, completing case notes, and any documentation requirements for the services that were provided. Alkebulan paid these subcontractors a flat rate for each hour of service provided as documented on the subcontractors' time sheets. Subcontractors were not reimbursed for mileage, parking, or any other incidental expenses incurred while providing the services. A recommendation will be made for Alkebulan to review the contract and incorporate provisions for the documenting and billing of travel time, providing services to more than one individual, preparation of case notes, and what documents are required to be maintained supporting the services provided by the social worker.
- C. The social workers were advised by Mustafa Shabazz to only invoice for one youth offender in situations where the social worker was meeting with more than one youth offender or when the social worker had a youth offender present while counseling another. Each social worker was instructed by Mustafa Shabazz to document the time spent with each youth offender, as well as, the accomplishments of each session.
- D. Social workers were instructed by Mustafa Shabazz to maintain two documents supporting the services provided; the "Clinical Progress Report" and the "Direct Service Log". These records were maintained by the social workers and identified the date(s), time(s), attendee(s), and a description of the type(s) of services provided.
- E. At the end of each month, an Alkebulan staff member prepared an invoice which included the name of each youth offender served, the date(s) of service, the code(s) for the type of service performed, and time spent providing the service. This information was obtained from the Clinical Progress Reports prepared by the social worker. Once the invoice was prepared, it was submitted to ODYS along with the Monthly Report and the Clinical Progress Reports for each youth offender.
- F. Mr. Mustafa Shabazz provided a policy manual entitled "Alkebulan Standards for Home-Based Services and Wrap Around Intervention". The manual included the following information:
1. A description of the program Alkebulan provided to the youth offenders it served.
 2. A definition of services provided including who the services were to be provided to; the average length of time the services were provided; and the location of the services, including but not limited to, the youth offenders home, schools, and detention facilities.
 3. The methodology followed by Alkebulan social workers when providing services which included the performance of assessments; therapeutic intervention and prevention; education and support; and wrap around intervention and closure.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

4. A description of the intake process and the documentation to be maintained which included:
 - i. An initial conference to discuss the programs available, the problems the youth offender was experiencing, the creation of an outline for services to be provided and scheduling of the next available orientation workshop.
 - ii. The social worker was to prepare a record of activity (ROA) which reflected the date, time, units of services, type and nature of the session, participants involved and a brief notation summarizing the events and outcomes. Per conversation with Mr. Mustaffa Shabazz, the ROA is the same document as the Clinical Progress Report referred to in this report.
 - iii. A Monthly Report was developed each month to ensure the information of the services provided was shared with the service providers and the family. The report was to respond to each problem listed on the service plan, rate the level of progress, provide a brief narrative and any recommendations.
5. A description of the procedures which indicated a combination of in-home individual services, group and family counseling, workshops, self-help and active case management were utilized to provide services.
6. A description of the structure and delivered services which indicated the home-based program is comprised of two service teams working together to achieve the ultimate goal. Each team includes a counselor/social worker and a home-based health care specialist.

Not unlike ODYS, Alkebulan's written policies do not address billing issues such as travel time, preparation of case notes, the absence of youth offenders at unscheduled or scheduled appointments, and billing of the same services provided to several youth offenders at the same time.

- G. There were instances during July and August 1999 when an Alkebulan social worker falsified the time documented on his Clinical Progress Reports. Mustaffa Shabazz indicated Abdul Shabazz, an Alkebulan social worker, was advised by Alkebulan and ODYS to discontinue services to a youth offender. However, Abdul Shabazz felt this youth offender had a high risk of participating in future criminal activity and therefore, he continued to provide services to this youth offender without the knowledge of Alkebulan and ODYS. The time which Abdul Shabazz spent with this youth offender was documented on the Clinical Progress Reports under the names of three different youth offenders in order to conceal the fact that he was meeting with an offender who was released from the program. Therefore, when Alkebulan submitted its July and August invoices, both invoices reflected a total of four youth offenders; the youth who was released from the program and the three youth offenders whom Abdul Shabazz alleged to have counseled.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

After performing its quality review of Alkebulan's July and August 1999 invoices, ODYS contacted Mustafa Shabazz to inform him of billing irregularities³ and the termination of all services. As a result, Mustafa Shabazz performed an inter-agency review of the services provided by each Alkebulan social worker.⁴ As part of his inter-agency review, Mustafa Shabazz interviewed Abdul Shabazz regarding the number of service hours provided. During the interview, Abdul Shabazz admitted to falsifying the documentation and stated that he submitted invoices to Alkebulan during July and August 1999 for a youth offender whom he had not counseled. Abdul Shabazz stated he provided face-to-face contact with another youth offender because he felt crisis intervention was needed at the time. Abdul Shabazz's employment was terminated.

Mustafa Shabazz was aware of no other instances in which documentation was falsified by his employees or subcontractors.

4. A. We conducted a telephone interview with Mr. Hureara Leo Baker, a social worker employed by Alkebulan. Mr. Baker provided the following information:
 - I. He was hired by Alkebulan to perform assessments on families and to introduce "sub-treatment plans" in cases where a youth offender completed his/her parole.
 - II. He attended numerous court proceedings on behalf of youth offenders when the offenders failed to complete their parole. He documented the time spent at each court proceeding in the Clinical Progress Reports which Alkebulan used to prepare its monthly invoice submitted to ODYS.
 - III. There were several instances in which he provided services to more than two individuals in a group setting (possibly up to eight individuals). When this occurred, he invoiced for only one of the individuals instead of each individual in the group.
 - IV. He usually scheduled an appointment before arriving at a youth offender's home. If the offender was not present at the scheduled time, he would invoice for the appointment. However, if he visited a youth offender's home for an unscheduled appointment and the offender was not at home, he did not invoice for the visit.
 - V. He did not invoice for time incurred traveling to and from his appointments with the youth offenders.

³ The scope and results of ODYS' quality review of Alkebulan's July and August 1999 invoices are discussed in Issue No. 2, Result No. 4.

⁴ Mustafa Shabazz's inter-agency investigation is evidenced in a written communication dated October 13, 1999 which he sent to Ms. Kathy Rotolo, ODYS Columbus Regional Director.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

- B. We conducted a telephone interview with Mr. James A. Coleman, a social worker with whom Alkebulan subcontracted. Mr. Coleman provided the following information:
- I. He was subcontracted by Alkebulan to provide services to high risk youth offenders who were gang members. One of his main goals was to “get the high risk offender off of the streets.” To accomplish this, he would often escort a youth offender with him when meeting with another high risk youth offender. However, he did not invoice for the extra time spent with the offender who accompanied him.
 - II. He was an independent contractor of Alkebulan.
 - III. He was not reimbursed for mileage and did not record his time spent traveling between appointments.
 - IV. He generally received little instruction from ODYS or Alkebulan regarding supporting documentation to be maintained and the invoicing process when providing the services to youth offenders. He used the Clinical Progress Reports to document the services provided and he completed a separate time card which Alkebulan used to calculate his compensation.
- C. We conducted a telephone interview with Hatim Mack, a social worker with whom Alkebulan subcontracted. Mr. Mack provided the following information:
- I. He began subcontracting with Alkebulan in 1996 to provide home-based mentoring services to youth offenders. The services were to assist the youth offenders in successfully completing their parole and becoming a productive member of society.
 - II. He was an independent contractor of Alkebulan and received compensation based on the hours he documented on a time card. He did not receive compensation for travel time between appointments or for mileage.
 - III. Most of his home visits with the youth offenders were pre-arranged. Occasionally, he would perform an “unscheduled” visit as many of the offenders were absent for scheduled meetings. If the youth offender was absent from the scheduled appointment, he recorded a 15 minute appointment on the Clinical Progress Report which Alkebulan submitted to ODYS.
 - IV. He was not aware of any written policies or procedures distributed by Alkebulan or ODYS which provided guidelines to social workers on how to document the time spent providing services or documenting appointments which were not attended by the offenders.
 - V. He occasionally provided services to more than one youth offender at a time, however, he only invoiced for one of the youth offenders.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

5. We met with Kathy Rotolo, Columbus Regional Administrator of ODYS and Geno Natalucci-Persichetti, Director of the Ohio Department of Youth Services regarding ODYS' knowledge of Alkebulan's subcontracts with its social workers. Both stated ODYS was not aware of Alkebulan's subcontracts and Alkebulan had not notified ODYS of its desire to enter into such subcontracts. ODYS did obtain certifications from each of Alkebulan's social workers, however they believed the social workers were employees of Alkebulan.

NON-COMPLIANCE CITATION

Subcontractors

The Ohio Department of Youth Services (ODYS) and Alkebulan, Inc., entered into two similar, consecutive contracts during the audit period for the purchase of specialized counseling services. The first was effective July 1, 1997 through June 30, 1999 and the second was effective for July 1, 1999 through June 30, 2001. Both contracts state the contractor agrees to obtain written approval from ODYS prior to entering into any subcontract for the delivery of services required by this contract.

According to Mr. Mustaffa Shabazz, Chief Executive Officer of Alkebulan, three of the social workers who provided ODYS contract services for Alkebulan were subcontractors. He provided IRS Form 1099's indicating payments were made to these three social workers as independent contractors and indicated each of these subcontractors signed a written contract prior to providing services. According to ODYS officials and management, Alkebulan did not obtain written approval to subcontract with these three social workers and ODYS did not independently verify whether they were Alkebulan employees or subcontractors. ODYS officials and management were under the impression that all Alkebulan social workers were employees of Alkebulan, not subcontractors.

For future contracts, ODYS should verify that the social workers providing contract services are employees of the contractor, are qualified to provide the services, and approve any subcontracts entered into by its service providers. In addition, when a service provider enters into subcontracts with social workers to provide services, ODYS should obtain supporting documentation verifying a written contract is in existence between the service provider and the subcontractor specifying the types of services to be provided and the types of supporting documentation to be maintained to support the services provided.

MANAGEMENT COMMENTS

Policies and Procedures

Alkebulan provided a policy handbook documenting its policies for home-based counseling and wrap-around intervention. However, the interviews conducted with Alkebulan social workers indicated the social workers had been provided very little guidance from Alkebulan and did not indicate they had received a copy of these policies. No written guidelines were provided to Alkebulan by ODYS, regarding procedures to be followed when invoicing for services provided, and the type and extent of supporting documentation to be maintained. The contract between Alkebulan and ODYS provided general guidelines indicating that case documentation should be maintained to support the services provided.

We recommend ODYS establish documentation guidelines as part of the original contract. The guidelines should be specific regarding the types of source documentation to be maintained supporting the performance of the service. The contractors providing the service should ensure its employees or subcontractors providing the services maintain the necessary documentation as established in the guidelines of the contract.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Monitoring

Beginning July 1, 1999 (ODYS fiscal year 2000), the ODYS Columbus Regional Office staff began a quality review of its contractor invoices to verify the services invoiced were provided. This investigation included reviewing invoices, interviewing youth offenders, and interviewing the family members of the youth offenders. Prior to this, there was no documented review of the services being provided by any contractor.

We recommend ODYS implement a monitoring system for all of its regional offices to determine that contractors are maintaining sufficient documentation to support the services paid by ODYS. The system should involve sampling invoices on a periodic basis and performing: a) a review of Monthly Reports and supporting Clinical Progress Reports; b) a comparison of the service hours reflected on the invoice to the service hours reflected on the Monthly Reports and Clinical Progress Reports; and c) periodically interviewing youth offenders, family members, and/or parole officers to verify the services performed.

Contract with Subcontractors

Alkebulan contracted with at least three social workers to provide home-based and mentoring services to youth offenders. The contract provided a description of the services to be provided by the social worker and the rate of pay for services provided. The contract did not provide guidance on documentation requirements for time spent providing services and documentation to be maintained to support the performance of the services. When interviewed, each of the social workers indicated there was very little guidance provided for documentation requirements or addressing issues such as absent youth offenders at scheduled or unscheduled meetings, travel time, and preparation of case notes. As a result, there were instances identified where social workers documented on the Clinical Progress Reports the social worker was with two different youth offenders at the same time. Discussion with Mr. Mustaffa Shabazz, Chief Executive Officer of Alkebulan indicated the overlap could be the result of travel time and the social workers preparing case notes on the services provided.

We recommend Alkebulan revise its contract signed by its independent subcontractors to include the following provisions: a) how the time spent with the youth offender or family is to be documented as performed (e.g. obtain the signature of the individuals attending the session); b) what documents are required to be provided to Alkebulan verifying various services were performed (e.g. copies of applications completed when assisting the youth offender in obtaining employment); and c) other issues as deemed necessary to avoid confusion in billing of the services provided (e.g. guidance for billing of services provided including, but not limited to, travel time, preparation of case notes, and the absence of youth at scheduled or unscheduled appointments).

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Issue No. 2 - Review of Alkebulan Invoices Submitted to Department of Youth Services

We compared the number of service hours reflected on the invoices which Alkebulan, Inc. (Alkebulan) submitted to the Ohio Department of Youth Services (ODYS) to the number of service hours reflected on the Clinical Progress Reports prepared by Alkebulan social workers.

Procedures:

1. We obtained all invoices submitted to ODYS by Alkebulan during the Period. For each invoice, we reviewed ODYS voucher/payment information to determine which Alkebulan invoices were paid by ODYS.
2. Using the information on the Alkebulan invoices and supporting Clinical Progress Reports, we prepared a spreadsheet for the period December 1, 1997 through June 30, 1999⁵ which reflected: a) each day and the specific time during which services were provided to youth offenders; b) the name(s) of the social worker(s) that provided the services; c) each youth offender served; d) the hours billed on the Alkebulan invoices for the services provided; and e) a description of the service(s) provided. While preparing this spreadsheet, we compared the service hours reflected on Alkebulan's invoices to the service hours reflected on the supporting Clinical Progress Reports and identified any discrepancies.
3. We analyzed the information in the spreadsheet and identified all instances in which a) a social worker recorded services to more than one youth offender at the same time; and b) two different social workers recorded services to one youth offender at the same time.
4. Using the results of the interviews conducted by ODYS of the three youth offenders and/or their families, and a review of case files maintained by Alkebulan and ODYS, we calculated the amount of minimum adjustments which should be made to the July 1999 invoice previously paid by ODYS.

Results

1. A. We obtained and reviewed all invoices which were submitted to ODYS from Alkebulan during the Period. To ensure completeness, we identified each month for which we were not provided an invoice and requested that ODYS review their expenditure ledgers to ensure that no invoice was received and no payment was made.

⁵ Our spreadsheet analysis only extended through June 30, 1999 because ODYS investigated the July and August invoices submitted by Alkebulan which were paid by ODYS in September and December 1999. Information regarding ODYS' investigation is located in Procedure 4.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

- B. For each invoice, we reviewed the related ODYS voucher package to determine the date and amount of payment. The following is a list of all Alkebulan invoices and the date they were paid by ODYS:

<u>Invoice Period*</u>	<u>Amount</u>	<u>Date Paid</u>
December 1997	\$3,062.00	02/10/98
January 1998	2,362.50	03/06/98
February 1998	4,125.00	04/08/98
March 1998	3,262.50	05/13/98
April 1998	2,787.50	05/28/98
July/August 1998	1,750.00	10/02/98
September 1998	350.00	11/09/98
October 1998	1,975.00	12/08/98
November 1998	1,950.00	01/04/99
December 1998	3,225.00	02/02/99
January 1999	5,350.00	03/11/99
February 1999	5,900.00	04/19/99
March 1999	4,000.00	05/12/99
April 1999	450.00	05/27/99
May 1999	4,750.00	06/24/99
June 1999	4,800.00	08/03/99
July 1999	6,600.00	09/08/99
August 1999	5,900.00	12/17/99
September 1999	<u>525.00</u>	Not Paid**
Total	<u>\$63,124.50</u>	

*Only includes those months Alkebulan invoiced ODYS.

**As of December 8, 2000, this invoice had not been paid by ODYS.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

2. A. Using the information on the Alkebulan invoices and supporting Clinical Progress Reports, we prepared a spreadsheet for the period December 1, 1997 through June 30, 1999⁶ which reflected: a) each day and the specific time during which services were provided to youth offenders; b) the name(s) of the social worker(s) that provided the services; c) each youth offender served; d) the hours billed on the Alkebulan invoices for the services provided; and e) a description of the service(s) provided.
- B. While preparing this spreadsheet, we compared the service hours reflected on Alkebulan's invoices to the service hours reflected on the supporting Clinical Progress Reports and identified the following discrepancies:
 - I. We identified six instances totaling 4.25 hours in which the number of service hours reflected on the Alkebulan invoices exceeded the number of service hours documented on the Clinical Progress Reports maintained by Alkebulan social workers. The six instances amounted to 4.25 service hours at a rate of \$50 per hour, or \$212.50, which ODYS paid Alkebulan for unsupported services.⁷ We will issue a finding for recovery against Alkebulan in favor of ODYS in the amount of \$212.50.
 - II. We identified 22 instances in which the Clinical Progress Reports indicated that services were performed, however, the services were not included on the invoice submitted to ODYS. These 22 instances represented 33 service hours. If these services are submitted to ODYS and are considered allowable, Alkebulan could receive a maximum reimbursement of \$1,650⁸, assuming the contract hours were not exhausted.
 - III. We identified 11 instances in which the Clinical Progress Reports indicated the social worker(s) did perform telephone consultations or attended meetings with youth offenders/parole officers. Unlike the 22 instances identified above, for each of these 11 instances, the Clinical Progress Reports did not reflect a beginning and ending time of the consultation/meeting, however, the description column of the Report included an increment of time (e.g., 3 hours). Of the 11 instances, seven (7) instances had time increments documented on the Clinical Progress Reports which totaled four (4) hours. If the social worker had recorded the beginning and ending times of the consultation/meetings, Alkebulan would have been entitled to reimbursement of \$200 (4 hours x \$50 per hour), assuming the contract hours were not exhausted.

⁶ Our spreadsheet analysis only extended through June 30, 1999 because ODYS investigated the July and August invoices submitted by Alkebulan which were paid by ODYS in September and December 1999. Information regarding ODYS' investigation is located in Procedure 4.

⁷ See Appendix A for calculation of \$212.50 which ODYS paid to Alkebulan for unsupported services.

⁸ See Appendix B for calculation of the \$1,650 which Alkebulan included on its Clinical Progress Reports, but excluded from its invoices.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

- C. In addition to performing the comparison of the service hours reflected on Alkebulan's invoices to the service hours reflected on the supporting Clinical Progress Reports, we also reviewed Clinical Progress Reports for information that we could confirm. For example, we attempted to confirm court hearings, visits to high schools, group sessions, and also contacted each of the social workers and asked them to provide specific information relating to specific services when the Clinical Progress Reports were vague. However, due to the lack of documentation at both Alkebulan and the third-parties, we were unable to conclusively determine whether or not the services were actually performed.
- 3 We analyzed the information in the spreadsheet and identified all instances in which a) one social worker recorded services to more than one youth offender at the same time; and b) two different social workers recorded services to one youth offender at the same time.
- A. There were 37 instances in which one social worker recorded services to more than one youth offender at the same time. Of these 37 instances:
 - I. There were 27 instances in which the same social worker recorded services provided to two different youth offenders at the same time. These 27 instances represented 30 hours of service at a rate of \$50 per hour for a total of \$1,500⁹ which ODYS paid Alkebulan. For example, the social worker met with the first youth offender and his mother to discuss a balanced living plan from 1-3 pm. On the same date, the same social worker recorded he met with a second youth offender's family to discuss the client's behavior at home and at school from 2-4 pm. We reviewed youth offender case documentation to determine whether the social workers may have recorded the wrong date/time on the Clinical Progress Reports; however, the only documentation available supporting the services was the Clinical Progress Reports. As it is not possible for a social worker to talk about two different services with two different families at the same time (i.e. 2-3), Alkebulan billed for one hour of service not performed. Therefore, we will issue a Finding for Recovery against Alkebulan in favor of ODYS in the amount of \$1,500.

⁹ See Appendix C for the calculation of the Finding for Recovery in the amount of \$1,500 paid for services performed at two different locations at the same time.

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- II. There were four (4) instances in which the same social worker recorded services to two different youth offenders at two different locations simultaneously. These four instances represent 6 hours of service at a rate of \$50 per hour for a total of \$300¹⁰ which ODYS paid Alkebulan. For example, the social worker recorded he met with a youth offender to discuss drug usage and took him to eat from 2:30-5:30 pm. On the same date, the same social worker recorded he met with a second youth offender at his home and later escorted him to Kroger to complete an application from 2:15-4:15 pm. We reviewed youth offender case documentation to determine whether the social workers may have recorded the wrong date/time on the Clinical Progress Reports, however the only documentation available supporting the services was the Clinical Progress Reports. As it is not physically possible for a social worker to be in two different locations at the same time (i.e. 2:30 - 4:15 pm), Alkebulan billed for one hour of service which was not performed. Therefore, we will issue a Finding for Recovery against Alkebulan in favor of ODYS in the amount of \$300.
- III. There were six instances (6) in which the social worker met with two different youth offenders at the same time to discuss the same issues. These six instances totaled 13.5 hours of service at a rate of \$50 per hour for a total of \$675¹¹. For example, the social worker met with both youth offenders to discuss the Kwanza celebration from 6-8:30 pm. The contract in effect during the performance of these services provided for home-based counseling with the offender or his/her family and Violence Education Meetings. The services provided in these six instances did not meet the services indicated in the approved contract. Per Roger Billingsly, ODYS Columbus Regional Program Specialist, if a social worker was providing services to more than one youth offender at the same time, Alkebulan could only bill ODYS for one of the youth offenders. In addition, when interviewed, Alkebulan social workers indicated they often provided services to more than one youth at a time but did not bill for more than one youth. Alkebulan billed ODYS for services provided to both youth offenders instead of just one when providing these services. Therefore, we will issue a Finding for Recovery against Alkebulan in favor of ODYS in the amount of \$675.

The 37 instances, as described above, represented 49.5 hours of service at a rate of \$50 per hour for a total of \$2,475 which ODYS paid Alkebulan for overlapping services.

¹⁰ See Appendix D for the calculation of the Finding for Recovery in the amount of \$300 paid for services performed at two different locations at the same time.

¹¹ See Appendix E for the calculation of the Finding for Recovery in the Amount of \$675 paid for services provided to two different youth offenders at the same time at the same location.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

- B. 13 instances in which two social workers recorded services to one youth offender at the same time. Of these 13 instances:
- I. There were 10 instances in which two social workers recorded different services provided to the same client at unspecified locations, simultaneously. These 10 instances represent 10 hours of service at a rate of \$50 per hour for a total of \$500¹² which ODYS paid Alkebulan. For example, one social worker recorded that he met with a youth offender and his mother from 1-4 pm to discuss balanced living conditions. On the same date, a second social worker recorded that he and the same youth offender met with his foster mom from 3-4 pm because the youth offender expressed concerns about the suitability of his environment. We reviewed youth offender case documentation to determine whether the social workers may have recorded the wrong date/time on the Clinical Progress Reports, however, the only documentation available supporting the services was the Clinical Progress Reports. As it is not possible for the youth offender to discuss unrelated topics at the same time (i.e. 3-4 pm), Alkebulan billed for one hour of service which was not performed. Therefore, we will issue a Finding for Recovery against Alkebulan in favor of ODYS in the amount of \$500.
 - II. There were 3 instances in which two social workers recorded different services provided to the same client at different locations, simultaneously. These 3 instances represent 4 hours of service at a rate of \$50 per hour for a total of \$200¹³ which ODYS paid Alkebulan. For example, one social worker transported the youth offender to the library from 2-4 pm. On the same date, a second social worker recorded that he and the same youth offender met at the youth offender's mother's home from 3-6 pm to discuss balanced living plans. We reviewed youth offender case documentation to determine whether the social workers may have recorded the wrong date/time on the Clinical Progress Reports, however, the only documentation available supporting the services was the Clinical Progress Reports. As it is not possible for the youth offender to physically be in more than one location at the same time (i.e. 3-4 pm), Alkebulan billed for one hour of service which was not performed. Therefore, we will issue a Finding for Recovery against Alkebulan in favor of ODYS in the amount of \$200.

The 13 instances, including the example described above, represented 14 hours of service at a rate of \$50 per hour for a total of \$700 which ODYS paid Alkebulan for overlapping services.

¹² See Appendix F for the calculation of the Finding for Recovery in the amount of \$500 paid for services performed at two different locations at the same time.

¹³ See Appendix G for the calculation of the Finding for Recovery in the amount of \$200 paid for services performed at two different locations at the same time.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

4. Our analysis of Alkebulan invoices and related Clinical Progress Reports described in Results No. Two and Three involved all invoices submitted by Alkebulan for December 1997 through June 1999. As part of ODYS' quality review which precipitated this request for a special audit, ODYS had reviewed Alkebulan's July and August 1999 invoices. As submitted, Alkebulan's July invoice reflected 132 hours, and its August invoice reflected 118 hours. As part of ODYS' review, Roger Billingsly, ODYS Columbus Regional Program Specialist interviewed three youth offenders and/or their family members to determine whether the number of service hours reflected on the invoices which were attributable to those three youth offenders were accurate. According to written statements provided by the youth offenders and/or their family members, Alkebulan social workers had spent a total of 3.5 hours of service with the youth offenders in July 1999 and a total of 2 hours of service in August 1999.

As a result of these interviews with the youth offenders and/or family members, the August 1999 invoice was reduced by ODYS for services provided to the three youth offenders for a total of 77 hours at \$50 an hour or \$3,850.¹⁴ ODYS made no adjustments to the July 1999 invoice as a result of the interviews, however, Ms. Rotolo sent a letter dated October 25, 1999 to Mr. Mustaffa Shabazz, Chief Executive Officer of Alkebulan, informing him of the adjustments made to the August 1999 invoice and requesting that he perform a similar review of the July 1999 invoice.

We reviewed the case files maintained by the ODYS parole officers for the three youth offenders interviewed by Roger Billingsly, ODYS Columbus Regional Program Specialist. We noted in the Progress Reports a total of 6.5 hours documented on various dates for services which were also reflected on the same dates on the Clinical Progress Reports prepared by Alkebulan social workers.

¹⁴ Although the three youth offenders and/or their family members indicated that only 2 hours of service were provided in August 1999, ODYS gave credit to Alkebulan for 8 hours of service and reduced the August 1999 invoice by 77 hours (85 hours - 8 hours).

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Based upon the information obtained during ODYS' interviews with the three youth offenders and/or their family members, and a review of the case files maintained by ODYS Parole Officers, the July 1999 invoice should, at a minimum, be adjusted as follows:

	<u>Client #1¹⁵</u>	<u>Client #2¹⁶</u>	<u>Client #3</u>	<u>TOTAL</u>
Number of service hours included on the Alkebulan invoice which were paid by ODYS	30.5	40.5	22.0	93.0
Number of service hours actually spent with clients according to statements signed by the youth offenders and/or their family members*	<u>(1.0)</u>	<u>(1.5)</u>	<u>(1.0)</u>	<u>(3.5)</u>
Total service hours paid by ODYS which were not performed according to the youth offenders and/or their family members	29.5	39.0	21.0	89.5
Total service hours documented in ODYS Parole Officer Case Files as Contacts Between the Parole Officer and Alkebulan or Alkebulan and the Youth Offender.	<u>0.0</u>	<u>(4.5)</u>	<u>(2.0)</u>	<u>(6.5)</u>
Total service hours paid by ODYS which were not performed according to the youth offenders and/or their family members and a review of ODYS Parole Officer's Case Files.	<u>29.5</u>	<u>34.5</u>	<u>19.0</u>	<u>83.0</u>
Dollar value of service hours paid, but not performed (Hours * \$50 per hour)	<u>\$1,475</u>	<u>\$1,725</u>	<u>\$950</u>	<u>\$4,150</u>

* Obtained by Roger Billingsly, Program Specialist, Columbus Region, Department of Youth Services.

We will issue a Finding for Recovery in the amount of \$4,150 against Alkebulan in favor of ODYS for the 83 hours of service which were paid by ODYS on the July 1999 invoice which the youth offenders and/or their family members assert were not provided and the services not supported by notations in the youth offender's case file maintained by the ODYS Parole Officer.¹⁷ In addition, we will issue a recommendation for the parole officers to maintain detailed notations of interactions with the youth offenders and any discussions held regarding services provided by the social workers to the youth offenders in the case file.

¹⁵ A review of the ODYS case files indicated this client was incarcerated on July 16, 1999. Per ODYS, services should not have been provided after July 16, 1999 as the client had violated his parole conditions. However, Alkebulan's Clinical Progress Reports continued to document services provided to the client after his incarceration.

¹⁶ A review of the ODYS case files provided a notation for July 1999, the youth offender was receiving counseling. However, no specific dates or times were provided to support the services recorded on the Clinical Progress Records.

¹⁷ These July 1999 overbillings totaling \$4,150, as well as the August 1999 overbillings totaling \$3,850, were the result of falsification of Clinical Progress Reports by Abdul Shabazz as discussed in Issue No. 1, Result 3(F) and a lack of supporting documentation for services provided by other social workers.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

5. While reviewing Alkebulan invoices, Monthly Reports, and Clinical Progress Reports, we noted the following record keeping errors which should have been identified by Alkebulan management prior to being submitted to ODYS for reimbursement:
 - A. On the December 1997 invoice, Hureara Leon Baker, Social Worker, signed the Monthly Report as the home-base worker for one youth offender. However, the Clinical Progress Reports which support the Monthly Report were signed James Coleman, Social Worker.
 - B. On the January 1998 Clinical Progress Report, Hatim Mack, Social Worker, recorded incorrect case numbers for two youth offenders. This was identified by comparing the case numbers for the youth offenders to the Monthly Report submitted the previous month.
 - C. The dates of service on the August 1998 invoice did not agree to the dates of service on the Clinical Progress Report. August 1, 1998 was listed on the invoice as a date of service instead of July 25, 1998 as recorded on the Clinical Progress Report.
 - D. We identified an addition error on the April 1999 invoice for a youth offender; and
 - E. The supporting documentation for three dates (April 4th, 5th and 9th) of service reflected on the invoice was unavailable for review.

FINDINGS FOR RECOVERY

1. We compared the service hours reflected on Alkebulan's invoices to the service hours reflected on the supporting Clinical Progress Reports for the period of December 1, 1997 through June 30, 1999, and identified six instances in which the number of service hours reflected on the Alkebulan invoices exceeded the number of service hours documented on the Clinical Progress Reports maintained by Alkebulan social workers. These six instances amounted to 4.25 service hours at a rate of \$50 per hour, or \$212.50, which ODYS paid to Alkebulan for unsupported services.

In accordance with the forgoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public monies illegally expended is hereby issued against Alkebulan, Inc., in the amount of \$212.50 in favor of the Ohio Department of Youth Services.

2. We analyzed the service hours reflected on Alkebulan's invoices and the related Clinical Progress Reports and identified:
 - A. There were 37 instances in which one social worker recorded services to more than one youth offender at the same time. Of these 37 instances, we identified:
 - I. There were 27 instances totaling 30 hours of service documented by Alkebulan case workers as providing two unrelated services to two different youth offenders by the same case worker at unspecified locations, simultaneously. These 27 instances totaling 30 service hours at a rate of \$50 per hour resulted in \$1,500 in payments to Alkebulan by ODYS which were not performed as described in Issue No. 2 Result 3(A)(I).
 - II. There were four (4) instances totaling 6 hours of service documented by Alkebulan case workers providing the unrelated services by the same social worker to two different youth offenders at two different locations, simultaneously. These four instances totaling 6 service hours at a rate of \$50 per hour resulted in \$300 in payments to Alkebulan by ODYS which were not performed as described in Issue No. 2 Result 3(A)(II).

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

- III. There were six (6) instances totaling 13.5 hours of service documented by Alkebulan case workers as providing the same service to two different youth offenders at the same time. The contract only provided payment for home-based services and Violence Education Meetings. Alkebulan social workers and Mustaffa Shabazz, Chief Executive Officer indicated in interviews a social worker was only to invoice for one youth offender when providing services to a group of youth offenders. In addition, ODYS indicated Alkebulan had been informed if a social worker meets with more than one youth offender at the same time that the social worker can only bill for one of the youth offenders. These six instances totaling 13.5 service hours at a rate of \$50 per hour resulted in \$675 in payments to Alkebulan by ODYS which were not performed as described in Issue No. 2 Result 3(A)(III).
- B. 13 instances in which two social workers recorded services to one youth offender at the same time. Of these 13 instances:
 - I. There were 10 instances in which two social workers recorded different services to the same youth offender at the same time. These 10 instances totaling 10 service hours at a rate of \$50 per hour resulted in \$500 in payments to Alkebulan by ODYS which were not performed as described in Issue No. 2 Result 3(B)(I).
 - II. There were three (3) instances in which two social workers recorded different services to the same youth offender at the same time at two different locations. These three instances totaling four service hours at a rate of \$50 per hour resulted in \$200 in payments to Alkebulan by ODYS which were not performed as described in Issue No. 2 Result 3(B)(II).

In accordance with the forgoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public monies illegally expended is hereby issued against Alkebulan, Inc., in the amount of \$3,175¹⁸ in favor of the Ohio Department of Youth Services.

3. As part of ODYS' quality review which precipitated this request for a special audit, ODYS had reviewed Alkebulan's July 1999 invoice. As part of ODYS' review, Roger Billingsly, ODYS Columbus Regional Program Specialist interviewed three youth offenders and/or their families to determine whether the number of service hours reflected on the invoice which were attributable to those three youth offenders were accurate. According to written statements provided by the youth offenders and/or their family members, Alkebulan social workers had spent a total of 3.5 hours of service with the youth offenders in July 1999 instead of the reported 93 hours. In addition, ODYS case files supported 6.5 hours recorded on the Clinical Progress Reports maintained by Alkebulan.

In accordance with the forgoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public monies illegally expended is hereby issued against Alkebulan, Inc., in the amount of \$4,150 (93 hours - 3.5 hours - 6.5 hours = 83 hours * \$50 hourly rate) in favor of the Ohio Department of Youth Services.

¹⁸ This is the total of results (A)(I) - \$1,500; (A)(II) - \$300; (A)(III) - \$675; (B)(I) - \$500 and (B)(II) - \$200.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

Management Comments

Invoice Inconsistencies

While reviewing the Alkebulan/ODYS contract and reviewing Alkebulan invoices, Monthly Reports, and Clinical Progress Reports, we noted the following inconsistencies:

- A. When providing services to more than one youth offender in a group setting, Alkebulan invoiced for each individual, as opposed to a group rate. According to ODYS, Alkebulan was verbally instructed to bill at a group rate, however there is no written policy or contract provision addressing this issue.
- B. Social workers recorded services to more than one youth offender in two different locations at the same time. It is not physically possible for one social worker to be at two different locations at the same time (e.g. the downtown library and the put-put golf course). We reviewed youth offender case documentation to determine whether the social workers may have recorded the wrong date/time on the Clinical Progress Reports, however, the only documentation available supporting the services was the Clinical Progress Reports.
- C. Two social workers recorded services to one youth offender at the same time. For example, one social worker recorded that he met escorted a youth offender from 2-4 pm to the downtown library. On the same date, a second social worker recorded that he and the same youth offender met at the youth offender's home to discuss a balanced living plan from 3-6 pm. It is not possible for one to attend the library and also be at home to discuss a balanced living plan from 3-4 pm.
- D. Social workers recorded a 15 minute appointment each time a youth offender did not appear for an appointment. The Alkebulan/ODYS contract does not provide guidance on how to bill for these situations.

The contract provided guidance on the submission of invoices, but lacked specific billing information. For example, the contract was silent on how to invoice for travel time, the absence of youth offenders at scheduled and unscheduled appointments, and group billing rates. Alkebulan did not invoice for services provided by the social workers in a consistent manner and the social workers used their discretion when documenting the services to be invoiced.

We recommend ODYS establish guidelines for providers to follow when invoicing for services. These guidelines should address: a) how to invoice when a youth offender does not attend a scheduled or unscheduled appointment; b) when to bill a group rate; c) how to bill for travel time; and d) how to bill for time spent on the telephone with parole officers. These guidelines should be included in the contract and the contractor should monitor the social workers to ensure these guidelines are followed.

Case Documentation

Youth offender case files maintained by Alkebulan did not contain documentation supporting various services which were recorded on the Clinical Progress Reports. For example, there was no documentation to support attendance at court hearings, job applications which were allegedly completed by youth offenders, and brochures/agendas/sign-in sheets of meetings or seminars which were attended by the social worker and youth offender.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

We also noted errors on the invoices, Monthly Reports, and Clinical Progress Reports which were completed by Alkebulan personnel and submitted to ODYS. For example, signatures of social workers were inconsistent among documents, dates and times were either inconsistent among documents or were not recorded, a mathematical error existed on one of the invoices, and youth offender case numbers listed on two of the Clinical Progress Reports were incorrect.

We recommend the case files maintained by Alkebulan include documentation such as receipts for parking, brochures for seminars attended, summons for court hearings, etcetera, to allow ODYS to verify the services were provided as documented on the Clinical Progress Reports. In addition, we recommend that each case file include a document which is signed by the youth offender and/or family members each time services are provided. An employee of Alkebulan, independent of the social workers and invoice preparation, should compare the invoice to the information on the Monthly Report and Clinical Progress Reports and the case file documentation to verify the information on the invoice is supported by documentation and is accurate.

ODYS Case Files

We reviewed the case files maintained by ODYS Parole Officers to identify the contact between the Parole Officer and the youth offender as well as any contact between Alkebulan and the youth offender. In reviewing the case files, we were able to support 6.5 hours of service documented by Alkebulan's social workers on the Clinical Progress Reports. However, the contact documented by the Parole Officers was very vague. In one instance, the case file documented the social worker was meeting with the youth offender; however, no dates or times of services provided were documented. In addition, no specific details of contact between the youth offender and the parole officer were documented. In conversation with Jeff Spears, ODYS Columbus Regional Administrator, the parole officers document the contact with the youth offenders and/or Alkebulan in handwritten notations. Upon completion of the Progress Reports by the parole officers, the handwritten notes are destroyed. As a result, the case files may not accurately reflect all contact between Alkebulan or the parole officers and the youth offender. In addition, the case files may not document the parole officers were monitoring the activities of the youth offenders to ensure the youth offenders were attending counseling as provided in their action plan for the youth offender to remain on parole.

We recommend ODYS review the policies and procedures in place to prepare and maintain case files and update those policies to ensure a) the case file includes a detailed description of the interaction between the parole officer and the youth offender or social worker; and b) the case file documents any monitoring performed by the parole officer to ensure the youth offender is working with his/her social worker (e.g. contacting social workers periodically to verify the youth offender is attending the required counseling.). In addition, ODYS should make a determination whether it is beneficial for the parole officers to maintain their handwritten notes to support the Progress Reports and to implement policies and procedures upon this determination.

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

SCHEDULE OF FINDINGS FOR RECOVERY AND UNBILLED SERVICES

Findings for Recovery:

Reason	Page	Amount
Monies Illegally Expended	18	\$212.50
Monies Illegally Expended	19-20	2,475.00
Monies Illegally Expended	21	700.00
Monies Illegally Expended	23	<u>4,150.00</u>
		<u>\$7,537.50</u>

Services Documented But not Billed by Alkebulan:

Page	Amount
18	\$1,650
18	<u>200</u>
	<u>\$1,850</u>

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

APPENDIX A

Illustration of the six instances totaling 4.25 service hours at a rate of \$50 per hour, or \$212.50, which ODYS paid to Alkebulan for unsupported services as described in Issue No. 2 Result 2 (B)(l) which results in a Finding for Recovery in the amount of \$212.50:

Date of Service	Number of Service Hours Recorded on the Alkebulan Invoice Which was Paid by ODYS	-	Number of Service Hours Recorded on Alkebulan's Clinical Progress Report	=	Number of Service Hours Which ODYS Paid Alkebulan Which are not Supported by a Clinical Progress Report	*	Hourly Rate	=	Dollar Value of Service Hours Which ODYS Paid Alkebulan Which are not Supported by a Clinical Progress Report
01/06/98	1.50	-	1.25	=	0.25	*	\$50	=	\$12.50
10/20/98	1.50	-	1.00	=	0.50	*	\$50	=	25.00
01/06/99	2.50	-	2.00	=	0.50	*	\$50	=	25.00
01/10/99	3.50	-	2.50	=	1.00	*	\$50	=	50.00
02/18/99	5.00	-	4.00	=	1.00	*	\$50	=	50.00
02/18/99	2.00	-	1.00	=	<u>1.00</u>	*	\$50	=	<u>50.00</u>
					<u>4.25</u>				<u>\$212.50</u>

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

APPENDIX B

Illustration of the 22 instances totaling 33 hours of services which were reflected on Alkebulan's Clinical Progress Reports, but excluded from the invoices. As described in Issue 2 Result 2 (B)(II), if these services are submitted to ODYS and are considered allowable, Alkebulan could receive a maximum reimbursement, assuming contract hours were not exhausted, of \$1,650:

Date	Services Hours Per Clinical Progress Report	-	Service Hours Per Alkebulan Invoices	=	Variance	*	Hourly Rate	=	Dollar Amount of Service Hours Provided but not Billed
12/01/97	2.50	-	1.5	=	1.00	*	\$50	=	\$50.00
12/15/97	3.50	-	2.5	=	1.00	*	\$50	=	50.00
02/05/98	5.00	-	3.5	=	1.50	*	\$50	=	75.00
02/24/98	5.00	-	4.5	=	0.50	*	\$50	=	25.00
03/24/98	5.00	-	2.0	=	3.00	*	\$50	=	150.00
03/26/98	1.50	-	--	=	1.50	*	\$50	=	75.00
04/01/98	0.75	-	.5	=	0.25	*	\$50	=	12.50
01/05/99	4.50	-	2.0	=	2.50	*	\$50	=	125.00
01/11/99	4.00	-	2.0	=	2.00	*	\$50	=	100.00
01/18/99	4.00	-	2.0	=	2.00	*	\$50	=	100.00
01/19/99	4.50	-	3.0	=	1.50	*	\$50	=	75.00
01/24/99	5.50	-	1.5	=	4.00	*	\$50	=	200.00
01/25/99	5.00	-	2.5	=	2.50	*	\$50	=	125.00
01/27/99	5.00	-	2.0	=	3.00	*	\$50	=	150.00
01/27/99	3.00	-	2.5	=	0.50	*	\$50	=	25.00
02/01/99	3.00	-	2.0	=	1.00	*	\$50	=	50.00
02/04/99	3.25	-	3.0	=	0.25	*	\$50	=	12.50
02/08/99	2.50	-	2.0	=	0.50	*	\$50	=	25.00
05/18/99	3.00	-	2.0	=	1.00	*	\$50	=	50.00
02/09/99	1.00	-	--	=	1.00	*	\$50	=	50.00
02/17/99	0.50	-	--	=	0.50	*	\$50	=	25.00
07/27/99	<u>2.00</u>	-	<u>--</u>	=	<u>2.00</u>	*	\$50	=	<u>100.00</u>
	<u>74.00</u>		<u>41.0</u>		<u>33.00</u>				<u>\$1,650.00</u>

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

APPENDIX C

Illustration of the 27 instances totaling 30 hours of two unrelated services allegedly provided to two different youth offenders as described in Issue No. 2 Result 3(A)(I) which results in a Finding For Recovery of \$1,500:

Date of Service	Number of Service Hours Allegedly Performed by the Same Social Worker with Two Different Youth Offenders Recorded on Alkebulan Invoices Which were Paid by ODYS	*	Hourly Rate	=	Value of Service Hours Allegedly Performed by the Same Social Worker with Two Different Youth Offenders Recorded on Alkebulan Invoices Which Were Paid by ODYS
12/03/97	0.50	*	\$50	=	\$25.00
12/04/97	0.50	*	\$50	=	25.00
03/04/98	2.25	*	\$50	=	112.50
03/10/98	0.25	*	\$50	=	12.50
04/02/98	0.50	*	\$50	=	25.00
04/09/98	0.50	*	\$50	=	25.00
10/14/98	0.50	*	\$50	=	25.00
10/27/98	1.00	*	\$50	=	50.00
11/12/98	1.00	*	\$50	=	50.00
11/25/98	1.00	*	\$50	=	50.00
12/23/98	0.50	*	\$50	=	25.00
12/30/98	1.00	*	\$50	=	50.00
12/23/98	0.50	*	\$50	=	25.00
12/31/98	1.00	*	\$50	=	50.00
01/08/99	3.00	*	\$50	=	150.00
01/27/99	1.00	*	\$50	=	50.00
01/29/99	1.00	*	\$50	=	50.00
03/01/99	1.50	*	\$50	=	75.00
03/10/99	2.00	*	\$50	=	100.00
03/10/99	1.00	*	\$50	=	50.00
03/10/99	0.50	*	\$50	=	25.00
03/11/99	2.00	*	\$50	=	100.00
05/10/99	2.00	*	\$50	=	100.00
05/25/99	0.50	*	\$50	=	25.00
05/25/99	0.50	*	\$50	=	25.00
06/02/99	2.00	*	\$50	=	100.00
06/23/99	<u>2.00</u>	*	\$50	=	<u>100.00</u>
	<u>30.00</u>				<u>\$1,500.00</u>

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

APPENDIX D

Illustration of the 4 instances totaling 6 hours of services performed at two different locations to two different youth offenders as described in Issue No. 2 Result 3(A)(II) which results in a Finding For Recovery of \$300:

Date of Service	Number of Service Hours Allegedly Performed at Two Different Locations and Recorded on Alkebulan Invoices Which were Paid by ODYS			Value of Service Hours Allegedly Performed at Two Different Locations and Recorded on Alkebulan Invoices Which Were Paid by ODYS		
	ODYS	Hourly Rate		ODYS		
03/05/98	0.25	\$50	*	\$12.50	=	\$12.50
03/23/98	1.00	\$50	*	50.00	=	50.00
02/04/99	1.75	\$50	*	87.50	=	87.50
06/16/99	<u>3.00</u>	\$50	*	<u>150.00</u>	=	<u>150.00</u>
	<u>6.00</u>			<u>\$300.00</u>		<u>\$300.00</u>

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

APPENDIX E

Illustration of the six (6) instances totaling 13.5 hours of the same services provided to two different youth offenders at the same time as described in Issue No. 2 Result 3(A)(III) which results in a Finding For Recovery of \$675:

Date of Service	Number of Service Hours Allegedly Performed by the Same Social Worker with Two Different Youth Offenders Recorded on Alkebulan Invoices Which were Paid by ODYS	*	Hourly Rate	=	Value of Service Hours Allegedly Performed by the Same Social Worker with Two Different Youth Offenders Recorded on Alkebulan Invoices Which Were Paid by ODYS
12/02/97	2.50	*	\$50	=	\$125.00
12/05/97	3.00	*	\$50	=	150.00
12/11/97	2.50	*	\$50	=	125.00
12/19/97	2.50	*	\$50	=	125.00
12/23/97	2.50	*	\$50	=	125.00
12/16/98	<u>0.50</u>	*	\$50	=	<u>25.00</u>
	<u>13.50</u>				<u>\$675.00</u>

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

APPENDIX F

Illustration of the 10 instances representing 10 hours of service at a rate of \$50 per hour for a total of \$500 which ODYS paid Alkebulan for overlapping services as described in Issue No. 2 Result 3(B)(I) which results in a Finding for Recovery in the amount of \$500:

Date of Service	Number of Service Hours Recorded on Alkebulan Invoices Allegedly Performed by Two Different Social Workers with the Same Youth Offender		Hourly Rate	=	Value of those Service Hours as Paid to Alkebulan by ODYS
02/16/99	0.50	*	\$50	=	\$25.00
02/16/99	0.50	*	\$50	=	25.00
02/25/99	1.00	*	\$50	=	50.00
03/08/99	0.50	*	\$50	=	25.00
05/04/99	0.50	*	\$50	=	25.00
05/05/99	2.00	*	\$50	=	100.00
05/10/99	1.00	*	\$50	=	50.00
05/13/99	1.00	*	\$50	=	50.00
06/09/99	1.00	*	\$50	=	50.00
06/14/99	<u>2.00</u>	*	\$50	=	<u>100.00</u>
	<u>10.00</u>				<u>\$500.00</u>

SUPPLEMENT TO THE SPECIAL AUDIT REPORT

APPENDIX G

Illustration of the 3 instances representing 4 hours of service at a rate of \$50 per hour for a total of \$200 which ODYS paid Alkebulan for overlapping services as described in Issue No. 2 Result 3(B)(II) which results in a Finding for Recovery in the amount of \$200:

Date of Service	Number of Service Hours Recorded on Alkebulan Invoices Allegedly Performed by Two Different Social Workers at Two Different Locations with the Same Youth Offender		Hourly Rate	=	Value of those Service Hours as Paid to Alkebulan by ODYS
03/09/99	1.50	*	\$50	=	\$75.00
06/10/99	1.50	*	\$50	=	75.00
06/16/99	<u>1.00</u>	*	\$50	=	<u>50.00</u>
	<u>4.00</u>				<u>\$200.00</u>

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OFFICE OF THE AUDITOR

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OHIO DEPARTMENT OF YOUTH SERVICES

FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
FEBRUARY 15, 2001**