



**FULTON
COUNTY**

**FULTON COUNTY, GEORGIA
OFFICE OF THE COUNTY AUDITOR
DEPARTMENT OF SENIOR SERVICES
SENIOR TRANSPORTATION PROGRAM
July 31, 2019**

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INTRODUCTION

The Office of the County Auditor performed an audit of Fulton County Senior Transportation Program administered by the Department of Senior Services to ensure the Department is in compliance with the County, Federal and State requirements for the Senior Transportation program.

BACKGROUND

It is the policy of Fulton County Department of Senior Services to ensure that eligible Fulton County senior residents are informed and assisted in locating appropriate transportation services to meet health and wellness, nutritional and life enrichment needs. The Senior Transportation Program offers shared-ride transportation services to seniors and developmentally disabled individuals, through a coordinated transportation system that offers access to non-emergency medical services, neighborhood senior centers, adult day care centers and Fulton County training centers. This service is provided in accordance with Title III-B of the Older Americans Act - Supportive Services.

In November 2017, the Department of Senior Transportation implemented the Mobility Options for Senior Transportation Program (M.O.S.T). M.O.S.T is an innovative logistics model that offers seniors modes of transportation. M.O.S.T Screeners assist clients with completing the transportation application, assess client's needs to determine the best mode of transportation, and refer clients to the best service provider. The department has elected to enter into contract with Transdev North America to provide transportation services to the Fulton County Neighborhood Senior Centers and Training Centers. Prior to November 2017, over 1,000 seniors in need of transportation services were placed on a waiting list. In the first phase of M.O.S.T. implementation, the waiting list was completely eliminated. During the second phase, Senior Transportation Program entered into contract with Common Courtesy, Inc. to implement a pilot program to coordinate Uber/Lyft transportation services to independent multipurpose center participants.

OBJECTIVE

The objectives of the audit were to determine the adequacy of controls over the established guidelines to ensure compliance with the Senior Transportation Program and to ascertain the effectiveness of existing policies and procedures related to the administration of the Senior Transportation Program.

SCOPE

The scope of the audit was from July 1, 2017 through June 30, 2018.

METHODOLOGY

The purpose of our audit was to determine if the Fulton County Senior Services is in compliance with the County, Federal and State Senior Transportation program requirements. To achieve our audit objectives, we performed certain audit tests, reviewed and evaluated policies and procedures and performed the following audit procedures:

- Interviewed key staff to determine the established processes and procedures related to senior transportation, as well as, identify internal controls implemented;
- Performed walkthroughs to observe key processes related to the financial operations, while ensuring proper segregation of duties; and
- Selected and reviewed monthly invoices and supporting documentation to test the effectiveness of the internal controls.

We conducted the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Our findings and recommendations are detailed below.

FINDINGS AND RECOMMENDATIONS

Finding 1 – Maximum Mileage Exceeded

The Fulton County Senior Services, Senior Transportation Program entered into contract with Common Courtesy, Inc. to implement a pilot program to coordinate Uber/Lyft transportation services to Fulton County residents age 60 and above. According to the pilot program guidelines, seniors are allowed to schedule trips to non-emergency medical appointments, shopping trips or to a Fulton County Senior Center within fifteen (15) miles of their home, per trip.

During our review of the Uber/Lyft transportation services, we selected four (4) out of twelve (12) monthly invoices and supporting documentation to determine if seniors were provided transportation service, as noted in the scope of work. Based on our review, we determined several seniors exceeded the maximum mileage requirement by 72.39 miles for the months reviewed, as illustrated in the table below.

Month	# Mileage Exceeded
Nov 2017	25.69
Jan 2018	16.60
Mar 2018	.05
May 2018	30.05
Total	72.39

There appears to be inadequate controls in place to properly monitor the number of miles participants travel. Failure to implement adequate controls and properly monitor number of miles participants travel can result in an increase in cost, overpayments and increases the risk of fraudulent activities.

Recommendation

We recommend the Office of Senior Services, Senior Transportation Program, take necessary steps to strengthen its departmental internal review to provide adequate contract management and oversight to ensure services are being performed as agreed. In addition, adequate reviews will allow any discrepancies to be readily identified and corrected.

Finding 2 – Unable to Determine Maximum Trips

According to the pilot program guidelines, seniors are allowed to take ten (10) round trips or twenty (20) one-way trips monthly, to non-emergency medical appointments, shopping trips or to a Fulton County Senior Center. During our review of four (4) out of twelve (12) Uber/Lyft transportation services monthly invoices, we were unable to determine the number of rides provided to individual seniors. The supporting documentation provided was not sorted by rider name; therefore, we were unable to conclude if the number of rides provided to individual seniors, were within the program guidelines. Failure to separate the number of rides, by participant, may lead to improper usage, overpayments and the risk of fraudulent activities.

Recommendation

We recommend the Office of Senior Services, Senior Transportation Program, take necessary steps to strengthen its review process to ensure the accuracy of invoices and to confirm the validity of the number of rides provided.

Finding 3 – Lack of Segregation of Duties

Adequate staffing levels are vital to ensure quality services are provided to the senior citizens of Fulton County. According to the Department of Senior Services, Senior Transportation Program, Grant Agreements, Scope of Services, contractors that actively provide transportation service to Fulton County seniors, are required to submit their invoices to the Senior Transportation Program Coordinator, by the 10th day of the following month along with supporting documentation, identifying the total number of trips performed, miles traveled, and hours operated.

During our review of the Senior Transportation program, we noted that the Senior Transportation Program Coordinators oversee the operations of the contract service providers. The Program Coordinators reconcile the monthly invoices to the daily transportation requests and the daily sign in sheets from the senior centers to the daily manifest from contractors. As a result, it was determined key processes are not separated, the Program Coordinator performs all aspects of

the review and approval process, which does not provide adequate assurance for accuracy. Lack of separating key processes results in lack of segregation of duties, which may have occurred due to limited administrative staff resources within the Senior Transportation program. The lack of segregation of duties could increase the risk of errors, fraud, and misuse of county resources.

Recommendation

An adequate level of personnel should be maintained to ensure all critical roles are properly assigned to more than one person. The Office of the County Auditor recommends the Department of Senior Services, Senior Transportation Program revisit its internal review processes, relative to the review process and approval of invoices in order to ensure tasks are properly segregated.

Finding 4 – No Evidence of Review Performed

A thorough review of invoices should be conducted by an authorized person prior to payments being issued, in an effort to ensure adequacy of the services provided, and accuracy of the payment request. During our review of the Senior Transportation monthly invoices, we obtained and reviewed eight (8) out of twenty-four (24) paid invoices and supporting documentations to determine the validity of the invoices. As a result, we noted that the Program Coordinator reviews, approves and submits invoices for payment. However, there was no evidence the invoices were reviewed and approved on four (4) out of the eight (8) invoices. A review process may have occurred; however, the Program Coordinator did not sign and date the invoices as evidence that he/she reviewed and approved the invoices prior to payment. Insufficient evidence that a review process occurred gives the appearance that a review and approve process did not take place. Failure to adequately show evidence that a review and approval process was performed, diminishes the validity of the invoice provided and could result in human error and fraudulent activities, as well as management being unaware of potential costly errors or misstatement of funds.

Recommendation

The Office of the County Auditor recommends that the Department of Senior Services, Senior Transportation Program strengthens its review processes to ensure adequate levels of reviews and approvals are performed and documented to ensure errors are identified in a timely manner.

Finding 5 – No Follow-up Review of Marta Breeze Cards

Department of Senior Services, Senior Transportation Program, provides shared-ride transportation services to seniors and developmentally disabled individuals. Prior to the implementation of the M.O.S.T. program, during calendar year 2015, the Senior Transportation Program provided monthly Marta Breeze cards to seniors. During our review of the Marta breeze cards, we noted that monthly Marta Breeze cards were provided to the same fifteen (15) seniors,

over the last three (3) years, totaling \$44,280 or \$14,760 annually. We also noted management failed to perform annual follow-up reviews, of the fifteen (15) seniors, to determine the status of seniors transportation needs since 2015. As a result, this may have occurred due to insufficient staff to monitor and oversee the monthly Marta Breeze cards process. The lack of performing quarterly or annual reviews of the monthly breeze cards could lead to mismanagement, improper usage of the breeze cards, and increases the risk of fraudulent activities.

Recommendation

The Office of the County Auditor recommends the Department of Senior Services, Senior Transportation, update its internal policies and procedures to include quarterly and annual reviews of the monthly breeze cards as a means of providing verification of breeze cards being used as intended in order to mitigate the risk of fraud, waste, and or abuse.

Audit Concern – Documents Not Date Stamped

According to best practices, when documents are required to be completed or received by a certain date or time, the document should be date stamped. The Fulton County Senior Services, Senior Transportation program, Common Courtesy, Inc. and Transdev Services, Inc. contracts, indicates that contractors must submit monthly billing information by the 10th working day of the month. During our review of the invoices, we noted the contractors' invoices were not date stamped; therefore, we were unable to verify whether the invoices were received in a timely manner, as there were no dates documented. We recommend the Department of Senior Services, Senior Transportation established internal policies and procedures to ensure invoices are date stamped as evidence of received date.

CONCLUSION

Our audit of the Department of Senior Services, Senior Transportation Program identified several weaknesses that have resulted in the following findings:

- Maximum Mileage Exceeded;
- Unable to Determine Number of Trips;
- Lack of Segregation of Duties;
- No Evidence of Review Performed; and
- No Follow-up Review of Marta Breeze Cards.

We also had one (1) concern in reference to documents not date stamped.

We recommend the Department of Senior Services Senior Transportation Program management and staff give immediate attention to the above findings and concern.

Please provide a written response to this audit within ten (10) business days. Be sure to address the written response to Anthony Nicks, County Auditor. The written response should be submitted through the County Manager's Office and to Stacy Jones, Assistant Audit Manager, in the Office of the County Auditor at Stacy.Jones@fultoncountyga.gov. We would like to thank management and staff for their timely cooperation and assistance during this audit. The distribution of this report is reserved for the executive management of Fulton County and the Board of Commissioners.