Audit Report

Department of Health and Mental Hygiene
Clifton T. Perkins Hospital Center

June 2010

OFFICE OF LEGISLATIVE AUDITS
DEPARTMENT OF LEGISLATIVE SERVICES
MARYLAND GENERAL ASSEMBLY

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DEPARTMENT OF LEGISLATIVE SERVICES
OFFICE OF LEGISLATIVE AUDITS
MARYLAND GENERAL ASSEMBLY

Karl S. Aro
Executive Director

Bruce A. Myers, CPA
Legislative Auditor

June 9, 2010

Senator Verna L. Jones, Co-Chair, Joint Audit Committee
Delegate Steven J. DeBoy, Sr., Co-Chair, Joint Audit Committee
Members of Joint Audit Committee
Annapolis, Maryland

Ladies and Gentlemen:

We have audited the Clifton T. Perkins Hospital Center of the Department of Health and Mental Hygiene for the period beginning July 21, 2006 and ending August 30, 2009. The Center provides comprehensive psychiatric evaluation and treatment services to individuals in a maximum security environment.

Our audit disclosed that the Center did not verify certain personnel services costs charged by a contractor and did not fully adhere to State law and regulations in the procurement of certain emergency services. In addition, adequate controls were not established over pharmaceuticals, equipment, and payroll processing, and the Center did not adequately monitor its pharmaceutical drug costs.

An executive summary of our findings can be found on page 5. The Department's response, on behalf of the Center, to this audit is included as an appendix to this report. We wish to acknowledge the cooperation extended to us by the Center during the course of this audit.

Respectfully submitted,

Bruce A. Myers, CPA
Legislative Auditor

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* **Denotes item repeated in full or part from preceding audit report**

Executive Summary

Legislative Audit Report on the
Clifton T. Perkins Hospital Center
June 2010

- **The Center did not independently verify the costs charged by a contractor for pharmacy personnel services totaling approximately $806,000 in fiscal years 2008 and 2009 and did not procure emergency psychiatric services in accordance with State laws and regulations.**

  The Center should obtain and review adequate documentation to support the propriety of the amounts billed and should ensure compliance with State law and procurement regulations.

- **The Center did not establish adequate controls and recordkeeping procedures for certain pharmaceutical drugs. Specifically, there was lack of segregation of duties over the responsibilities for custody, recordkeeping, and conducting the physical inventories. Also, the Center did not account for certain drugs returned to the pharmacy in its inventory records, and did not perform investigations of variances between quantities on hand and quantities in the related records.**

  The Center should ensure that inventory duties are adequately segregated, and should establish proper control and accountability over these drugs, including investigating differences between physical inventory counts and the related inventory records.

- **The Center did not adequately monitor pharmaceutical invoices to ensure that it was charged the proper drug costs and to ensure that credits were received for all billing discrepancies identified.**

  The Center should establish additional procedures to verify pharmaceutical drug costs and should ensure that all identified credits are received.

- **Control and recordkeeping deficiencies were noted with respect to the Center's equipment and payroll processing.**

  The Center should take the recommended actions to improve controls in these areas.

Background Information

Agency Responsibilities

The Clifton T. Perkins Hospital Center, located in Jessup, Maryland, provides comprehensive psychiatric evaluation and treatment services to individuals in a maximum security environment. The Center has a licensed capacity of 250 resident patients and, during fiscal year 2009, had a budgeted average daily population of 210 and an actual average daily population of 208 residents. The Center is accredited by the Joint Commission which evaluates and monitors health care organizations to ensure the highest quality of care is provided. According to the State's records, total Center expenditures were approximately $43.8 million during fiscal year 2009.

Status of Findings From Preceding Audit Report

Our audit included a review to determine the status of the four findings contained in our preceding audit report dated January 12, 2007. We determined that the Center satisfactorily addressed three of the findings. The remaining finding is repeated in this report.

Findings and Recommendations

Contractual Services

Finding 1
The Center did not verify certain contractor costs and procured emergency services without complying with State regulations.

Analysis
The Center did not verify certain contractor costs and did not comply with State regulations in the procurement of emergency services. Specifically, we noted the following conditions:

- The Center's procedures for verifying the contractor's costs that were charged for pharmacy personnel services totaling approximately $806,000 in fiscal years 2008 and 2009 were inadequate. The Center entered into a Memorandum of Understanding (MOU) with a State university to provide pharmacy personnel which required that the Center's payments to the university be based on the amount the university paid the employees (plus administrative fees). However, the Center paid the university without independently verifying the university's costs for those employees. In addition, the MOU did not include a specific provision which allowed the Center to audit the university's records and did not require that cost documentation be provided with each invoice submitted to help ensure that the Center was billed the proper costs.

- The Center's emergency procurement of psychiatric services did not follow certain requirements of State law and regulations. As a result of sudden vacancies, in August 2009, the Center procured, on an emergency basis, psychiatric services at an estimated cost of $350,000 for the period from August 2009 through January 2010. The contractor provided services totaling approximately $82,000 during the period from August 2009 through October 2009, at which time the services were discontinued. However, as of November 2009, a written contract had not been executed and the Center had not informed the Board of Public Works (BPW) of the award nor published the award in *eMaryland Marketplace*, as required. State regulations require written contracts for procurements greater than $5,000. Additionally, State law and regulations require that agencies inform the BPW of emergency procurements within 45 days of the award and publish the award on *eMaryland Marketplace* within 30 days of the award. The Center retroactively reported this procurement to BPW in April 2010.

According to the State's accounting records, expenditures for contractual services totaled approximately $2 million during fiscal year 2009.

Recommendation 1
We recommend that the Center

a. include an audit provision and a requirement that cost documentation be provided by the university, in all future MOU's;
b. obtain and review adequate cost documentation before paying amounts billed; and
c. comply with State law and regulations regarding emergency procurements.

Pharmaceutical Drugs

Finding 2
The Center had not established adequate controls and recordkeeping procedures for certain pharmaceutical drugs.

Analysis
The Center had not established adequate controls and recordkeeping procedures for its high volume, high dollar value pharmaceutical drugs, which according to the Center's records, accounted for approximately $844,000 in expenditures during fiscal year 2009. Specifically, the pharmacists who served as custodians of these drugs also maintained the inventory records and conducted the related physical inventories. The Department of General Services' *Inventory Control Manual* requires that agencies segregate inventory custody, recordkeeping, and physical inventory taking whenever possible.

Additionally, high volume, high dollar value drugs returned to the pharmacy as unused were not recorded in the inventory records. As a result, inventory records did not reflect accurate balances, and inventory quantities on hand frequently exceeded quantities reflected in the related records. In addition, the Center did not investigate inventory variances, which were mostly overages. Our review of fiscal year 2009 monthly physical inventories for these eight drugs disclosed that, in the aggregate, there were 7,162 more units on hand (valued at approximately $64,000) than what the Center had recorded in its records. The *Manual* further requires that variances between quantities counted during physical inventories and quantities reflected on the inventory records be investigated and that any necessary adjustments be approved by supervisory personnel and recorded in the inventory records. Similar conditions were commented upon in our preceding audit report.

In a letter dated July 29, 2009, DHMH Mental Hygiene Administration (MHA) facilities, including the Center, received a conditional Department of General Services (DGS) three-year waiver (expiring on October 1, 2012) from maintaining perpetual inventory records on pharmaceuticals. This waiver contained a number of conditions, including that DHMH continue to monitor these high volume, high dollar value drugs. Subsequent to the conclusion of this audit fieldwork, and in conjunction with the audit of another MHA facility, we met with DHMH officials to discuss the waiver and the adequacy of the related accountability and controls implemented by DHMH. Consensus was reached that the current DHMH monitoring process established in response to the waiver, does not provide adequate accountability over the high volume, high dollar value drugs dispensed and those returned to inventory, as intended by the waiver's terms. We were advised that a workgroup consisting of DGS, DHMH-Office of the Inspector General, and MHA officials has begun meeting to review the current monitoring process and will make appropriate recommendations to improve accountability.

Recommendation 2
We recommend that the Center

a. **ensure that employees who conduct physical inventories and maintain the inventory records do not have routine access to the related inventories (repeat);**
b. **in consultation with applicable DHMH and State agency officials, establish proper accountability and control over high volume, high dollar drugs; and**
c. **investigate differences between physical inventory counts and the related inventory records and ensure that any necessary adjustments are approved in writing by appropriate supervisory personnel and recorded in the inventory records (repeat).**

We advised the Center on accomplishing the necessary separation of duties using existing personnel.

Finding 3
The Center did not adequately monitor pharmaceutical invoices to ensure that the costs charged were proper.

Analysis
The Center did not adequately monitor pharmaceutical invoices to ensure that it was charged the proper pharmaceutical drug costs. In this regard, the Center purchased pharmaceutical drugs from a distributor, totaling approximately $1.8 million during fiscal year 2009, under a Statewide contract awarded by the

Department of General Services (DGS) in an alliance with other States. Under the terms of the contract, the Center was to obtain various discounts on the drugs.

Our preceding audit report noted that the Center paid the distributor without adequately ensuring that the pharmaceutical drug charges on the invoices were proper. In an effort to address this issue, the Center entered into an agreement with a vendor to help the Center verify distributor drug prices. Specifically, the vendor provided invoice analysis services designed to identify pharmaceutical contract pricing discrepancies with the Center's pharmaceutical distributor. Any pricing discrepancies were reported to the distributor so that the Center could receive a credit on future invoices. The Center paid the vendor approximately $1,800 during fiscal year 2009.

Our review disclosed that the Center did not perform any validation procedures to determine the reliability and completeness of the vendor's invoice analyses. Specifically, the Center did not obtain detail information from the vendor to substantiate that the vendor checked the pricing for all purchases and that the vendor's pricing data were accurate. Furthermore, when the vendor identified discrepancies, the Center did not ensure all credits were subsequently received from the distributor.

While the use of the vendor's analysis tool improves oversight of pharmaceutical drug expenditures, the process has limitations. The vendor advised us that its software does not recognize all available discounts offered on pharmaceuticals (such as statewide volume discounts) and, accordingly, may not identify all discrepancies that exist. In this regard, the Statewide contract provided additional discounts based on the State's overall purchasing volume, which considers purchases made through the contract by other State agencies, such as other facilities under the Mental Hygiene Administration. The responsibility for determining these additional discounts rests with DGS, since it procured the contract and has access to statewide purchasing data. Nevertheless, each facility that purchases drugs under the contract should, to the extent practical, take steps to ensure the related invoices are accurate, including ensuring that analysis tools used for this purpose achieve the desired results.

Recommendation 3
We recommend that the Center

a. establish validation procedures to verify the reliability and completeness of the vendor's invoice analyses, such as obtaining detail reports from the vendor to substantiate that all invoices and related purchases were analyzed;

b. perform, on a test basis, a verification of pricing data used by the vendor during its analyses;

c. verify that all credits have been received from the distributor; and
d. in conjunction with DGS and other applicable Department agencies (for example, Mental Hygiene Administration), develop a process to identify Statewide contract discounts for invoice verification purposes.

Equipment

Finding 4
The Center's physical inventory and equipment recordkeeping procedures were inadequate.

Analysis
The Center's physical inventory and equipment recordkeeping procedures were inadequate and were not in accordance with the DGS *Inventory Control Manual*. According to the Center's records, as of September 2009, the reported book value of its equipment totaled approximately $3.5 million. Specifically, our audit disclosed the following conditions:

- The Center did not ensure that all equipment items were recorded in its inventory records. The December 2008 physical inventory noted that 383 items were not recorded in the inventory records, and 269 of those items were not tagged or otherwise physically marked identifying them as State property. Our test of eight of those items not recorded or tagged revealed that, although these items were subsequently tagged, five items still had not been added to the inventory records as of November 2009.

- The Center did not have adequate segregation of duties over equipment inventories. Specifically, the employee responsible for maintaining the equipment records also assisted in investigating items not found during the physical inventories. As a result, equipment items could be misappropriated and not readily detected by Center management.

Recommendation 4
We recommend that the Center
a. establish appropriate procedures to ensure that all equipment items (including existing equipment) are included in the inventory records and marked or otherwise identified as State property, and
b. ensure that the individuals responsible for recordkeeping are not involved in the related physical inventory. We advised the Center on accomplishing the necessary separation of duties using existing personnel.

Payroll

Finding 5
The Center had not established adequate internal controls over payroll adjustments processed.

Analysis
The Center had not established adequate internal controls over payroll adjustments processed. Specifically, we were advised that supervisory personnel reviewed the electronic payroll exception time reports and supporting documentation (such as time records) for payroll adjustments, on a test basis; however, this review was not documented. The verification of the propriety of payroll adjustments, such as overtime earnings, is critical to prevent errors and unauthorized adjustments.

During fiscal year 2009, the Center's payroll expenditures totaled approximately $37 million, of which approximately $4.3 million represented payroll adjustments.

Recommendation 5
We recommend that the Center ensure that supervisory reviews of payroll adjustments and related supporting documentation are performed and documented.

Audit Scope, Objectives, and Methodology

We have audited the Clifton T. Perkins Hospital Center of the Department of Health and Mental Hygiene for the period beginning July 21, 2006 and ending August 30, 2009. The audit was conducted in accordance with generally accepted government auditing standards. 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.

As prescribed by State Government Article, Section 2-1221 of the Annotated Code of Maryland, the objectives of this audit were to examine the Center's financial transactions, records, and internal control, and to evaluate its compliance with applicable State laws, rules, and regulations. We also determined the status of the findings included in our preceding audit report.

In planning and conducting our audit, we focused on the major financial-related areas of operations based on assessments of materiality and risk. The areas addressed by the audit included disbursements for the Center's operating expenditures, as well as payroll, cash receipts, and pharmaceutical and equipment inventories. Our audit procedures included inquiries of appropriate personnel, inspections of documents and records, and observations of the Center's operations. We also tested transactions and performed other auditing procedures that we considered necessary to achieve our objectives. Data provided in this report for background or informational purposes were deemed reasonable, but were not independently verified.

The Center's management is responsible for establishing and maintaining effective internal control. Internal control is a process designed to provide reasonable assurance that objectives pertaining to the reliability of financial records, effectiveness and efficiency of operations including safeguarding of assets, and compliance with applicable laws, rules, and regulations are achieved.

Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that conditions may change or compliance with policies and procedures may deteriorate.

Our reports are designed to assist the Maryland General Assembly in exercising its legislative oversight function and to provide constructive recommendations for improving State operations. As a result, our reports generally do not address activities we reviewed that are functioning properly.

This report includes findings relating to conditions that we consider to be significant deficiencies in the design or operation of internal control that could adversely affect the Center's ability to maintain reliable financial records, operate effectively and efficiently, and/or comply with applicable laws, rules, and regulations. Our report also includes findings regarding significant instances of noncompliance with applicable laws, rules, or regulations. Other less significant findings were communicated to the Center that did not warrant inclusion in this report.

The Department's response, on behalf of the Center, to our findings and recommendations is included as an appendix to this report. As prescribed in the State Government Article, Section 2-1224 of the Annotated Code of Maryland, we will advise the Center regarding the results of our review of its response.

APPENDIX

STATE OF MARYLAND
DHMH
Maryland Department of Health and Mental Hygiene
201 W. Preston Street • Baltimore, Maryland 21201
Martin O'Malley, Governor – Anthony G. Brown, Lt. Governor – John M. Colmers, Secretary

June 7, 2010

Mr. Bruce Myers, CPA
Legislative Auditor
Office of Legislative Audits
301 W. Preston Street
Baltimore, MD 21201

Dear Mr. Myers:

Thank you for your letter regarding the draft audit report of the Clifton T. Perkins Hospital Center beginning July 21, 2006 and ending August 30, 2009. Enclosed you will find the Department's response and plan of correction that addresses each audit recommendation. I will work with the appropriate Administration Directors, Program Directors, and Deputy Secretary to promptly address all audit exceptions. In addition, the Division of Internal Audits will follow-up on the recommendation to ensure compliance.

If you have any questions or require additional information, please do not hesitate to contact me at 410-767-6505 or Thomas V. Russell of my staff at 410-767-5862.

Sincerely,

John M. Colmers
Secretary

Enclosure

cc: Renata Henry, Deputy Secretary, Behavioral Health and Disabilities, DHMH
Valerie A. Roddy, Chief of Staff, Behavioral Health and Disabilities, DHMH
Brian Hepburn, M.D., Executive Director, Mental Hygiene Administration, DHMH
Arlene H. Stephenson, Deputy Director, Facilities Management, MHA, DHMH
Thomas V. Russell, Inspector General, DHMH
Ellwood L. Hall, Jr., Assistant Inspector General, DHMH

Findings and Recommendations

Contractual Services

Finding 1
The Center did not verify certain contractor costs and procured emergency services without complying with State regulations.

Recommendation 1

We recommend that the Center

a. include an audit provision and a requirement that cost documentation be provided by the university, in all future MOU's;
b. obtain and review adequate cost documentation before paying amounts billed; and
c. comply with State law and regulations regarding emergency procurements.

Center's Response:

We concur with the auditor's recommendations as stated.

a. The Center has initiated a new MOU, to be effective 7/1/10, which does include identifying specific costs for salaries, fringes, etc. Those costs will be crossed referenced with the relevant reimbursement rate as identified in the MOU and the University of Maryland, Baltimore's Exempt Salary Structure. The new MOU also provides for an audit provision for the Center.
b. At the Center's request detailed documentation was obtained on 2/2/10 to support amounts billed for the first two quarters of the fiscal year and detailed documentation is being provided by the University with each quarterly invoice and verified with the Exempt Salary Structure prior to payment being made. This will continue with the new MOU effective 7/1/10.
c. In the future, should an emergency procurement become necessary, the agency will insure State law and regulations are followed by initiating and maintaining a record of the emergency procurement, publishing notice of the award in eMaryland Marketplace within 30 days, and notify the Board of Public Works within 45 days of the award. The agency's Chief Operating Officer will ensure procurement staff complies with this process.

Pharmaceutical Drugs

Finding 2
The Center had not established adequate controls and recordkeeping procedures for certain pharmaceutical drugs.

Recommendation 2
We recommend that the Center

a. ensure that employees who conduct physical inventories and maintain the inventory records do not have routine access to the related inventories (repeat);
b. in consultation with applicable DHMH and State agency officials, establish proper accountability and control over high volume, high dollar drugs; and
c. investigate differences between physical inventory counts and the related inventory records and ensure that any necessary adjustments are approved in writing by appropriate supervisory personnel and recorded in the inventory records (repeat).

We advised the Center on accomplishing the necessary separation of duties using existing personnel.

Center's Response:

We concur with the auditor's recommendations for items (a) and (b), but do not concur with the recommendation for item (c).

a. Beginning with the February 2010, monthly inventory of our high volume, high dollar value drugs, a representative from our Finance Department, who does not maintain the inventory records, now completes the monthly count for the "Inventory Reporting Form" report which is sent to the Mental Health Reporting Program Office and DGS. The inventory records are maintained in the Finance Department, and the pharmacy staff maintains routine access to the inventory.
b. Efforts as to how to best resolve the findings regarding controls on pharmaceutical supplies are being addressed through consultation with DHMH, DGS, and other State agency officials to establish a consistent process that meets all agency requirements and have been detailed in previous correspondence with the Office of the Legislative Audits.
c. We have had in place a procedure for performing reconciliation, but since the Month Ending February 2010, the Center has complied with the additional DGS requirements brought about as a result of the OLA during the interim

waiver period. A verification, on a test-basis, of a selection of eight (8) high-volume, high-dollar, non-schedule II drugs, including detailed investigation (again, on a test-basis) of the reason(s) given for Inventory Adjustment is performed monthly. The results and the reasons for the inventory adjustments are signed by the Pharmacist and Fiscal Officer and then forwarded to the Director of DGS.

However, with that said, we realize that actions to address this recommendation (c) cannot be effectively resolved until the actions outlined in response (b) have been completed.

Finding 3
The Center did not adequately monitor pharmaceutical invoices to ensure that the costs charged were proper.

Recommendation 3
We recommend that the Center

a. establish validation procedures to verify the reliability and completeness of the vendor's invoice analyses, such as obtaining detail reports from the vendor to substantiate that all invoices and related purchases were analyzed;
b. perform, on a test basis, a verification of pricing data used by the vendor during its analyses;
c. verify that all credits have been received from the distributor; and
d. in conjunction with DGS and other applicable Department agencies (for example, Mental Hygiene Administration), develop a process to identify Statewide contract discounts for invoice verification purposes.

Center's Response:
We concur with the auditor's recommendations as stated for items (a), (b) and (c), but do not concur with item (d).

a. Effective June 1, 2010, the Center has established validation procedures to verify the reliability and completeness of the vendor's invoice analyses. Specifically, the fiscal accounts manager compares "Discrepancy Reports" emailed as much as daily from the vendor to reports drawn monthly from the vendor's website. This verification shall include a test of completion to verify that all invoices submitted for payment by the Center are included in the vendor's analyses.
b. Another test shall be performed to verify pricing data used by the vendor during its analyses. Specifically, the Center shall independently verify, on a test basis, the price source data from MMCAP, the same source used by the vendor.

c. The Center shall use the vendor's credit/rebilling analyses tools to ensure that all credits due the Center have been received from the distributor.

d. As stated in the auditor's analysis, the responsibility for determining volume discounts rests with DGS and our Department was told by DGS that they have procedures in place to ensure that the discounts are being accounted for properly.

Equipment

Finding 4
The Center's physical inventory and equipment recordkeeping procedures were inadequate.

Recommendation 4
We recommend that the Center

a. establish appropriate procedures to ensure that all equipment items (including existing equipment) are included in the inventory records and marked or otherwise identified as State property, and

b. ensure that the individuals responsible for recordkeeping are not involved in the related physical inventory. We advised the Center on accomplishing the necessary separation of duties using existing personnel.

Center's Response:
We concur with the auditor's recommendations as stated.

a. The Center will ensure all existing items required to have inventory tags are tagged and entered into the inventory records. Staff is currently in the process of locating those items and affixing tags and is expected to have all completed no later than September 1, 2010. Delivery of items requiring inventory tags have been designated and limited to specific departments within the hospital. Those departments have in place procedures to ensure tagging and appropriate documentation is submitted to inventory control staff for verification and entry into inventory records. Additionally, the property officer is reviewing purchase requests for property requiring inventory tags and verifies they in fact have been placed and entered into the inventory control system.

b. An administrative officer and staff from several departments, other than the individual responsible for the inventory control records, have been designated to conduct the physical inventories to ensure a clearly defined separation of duties.

Finding 5
The Center had not established adequate internal controls over payroll adjustments processed.

Recommendation 5
We recommend that the Center ensure that supervisory reviews of payroll adjustments and related supporting documentation are performed and documented.

Center's Response:
We concur with the auditor's recommendations as stated.
The Chief Financial Officer has initiated reviewing of payroll adjustments, on a test basis, and ensuring appropriate documentation of the review is completed and verifiable.

AUDIT TEAM

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