

**CITIZENS ADVISORY COMMITTEE MEETING  
WEST VOLUSIA HOSPITAL AUTHORITY  
MAY 3, 2022  
5:15PM**

<b>AGENDA</b>
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1. Call to Order / Opening Observance
2. Approval of Agenda
3. Approval CAC Minutes March 1, 2022
4. Citizens Comments
5. Commissioner Coen's Site Visit Compliance Review of Funded Agencies – Historical
6. 2020 & 2021 Contractual Site Visit Reviews (attached)
7. March Schedule I – Healthcare Expenditures-Utilization 2021-2022
8. Discussion/Q&A for current funding applicants
  - a. Florida Department of Health Dental Services
  - b. The Neighborhood Center Outreach-Access to Care
  - c. The House Next Door Therapeutic Services
  - d. SMA Baker Act
  - e. SMA Psychiatric/Homeless Services
  - f. SMA Residential Beds
  - g. Community Legal Services of Mid-Florida
  - h. Healthy Start Coalition of Flagler and Volusia (HSCFV) Outreach
  - i. HSCFV FSC
  - j. HSCFV CHN
  - k. Hispanic Health Initiative MRA/Education/Case Mgmt.
  - l. Rising Against All Odds HIV/Aids/Outreach
9. CAC Comments
10. Adjournment

**CITIZENS ADVISORY COMMITTEE MEETING  
WEST VOLUSIA HOSPITAL AUTHORITY  
DELAND CITY HALL  
120 S. FLORIDA AVENUE  
DELAND FL  
MARCH 1, 2022  
5:15PM  
MINUTES**

**CAC Members/Attendance:**

Linda White  
Asal Johnson  
Christian Brown (arrived 5:21 p.m.)  
Taylor Hibel  
Jacquie Lewis  
Patrick Rogers  
Althea Whittaker (arrived at 5:42 p.m.)

**Absent:**

Ella Ran (Excused)  
Willie Stephens (Unexcused)  
Jenneffer Pulapaka (Excused)

**Others Present:**

Commissioner Donna Pepin  
Eileen Long, Dreggors, Rigsby & Teal, P.A.

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**Call to Order**

Chair Linda White called the CAC Meeting to order and established that there was not a quorum established but Ms. Long confirmed that Members Christian Brown and Althea Whittaker were enroute. Chair White opened the meeting with The Pledge of Allegiance followed by a moment of silence.

**Approval of Agenda**

Chair White directed the Committee back to the approval of the agenda at 6:31 p.m.

Member Lewis motioned to approve the agenda. Member Hibel seconded the motion.

**Roll call:**

Member Brown	Yes
Member Hibel	Yes
Member Lewis	Yes
Member White	Yes
Member Johnson	Yes
Member Whittaker	Yes
Member Rogers	Yes

The motion passed by a 7-0-3 vote.

### **Citizens Comments**

There were none.

**Attorney Theodore W. Small, Legal Counsel**

**CAC ByLaws**

**WVHA Enabling Legislation**

**Florida Sunshine Law**

1. [http://myfloridalegal.com/webfiles.nsf/WF/MNOS-B9QQ79/\\$file/SunshineManual.pdf](http://myfloridalegal.com/webfiles.nsf/WF/MNOS-B9QQ79/$file/SunshineManual.pdf)

Chair White invited Attorney Small to address the Committee and would return to the approval of the agenda once a quorum has been established.

Mr. Small reviewed the CAC ByLaws, the WVHA Enabling Legislation and the Florida Sunshine Law.

*5:21 p.m. Member Christian Brown arrived establishing a quorum.*

Mr. Small outlined the duties of the CAC and the importance of adhering to the CAC Meeting Agendas.

*5:42 p.m. Member Althea Whittaker arrived to the meeting.*

Mr. Small continued by advising the CAC members that they can speak with any and all WVHA Board of Commissioners outside of a public meeting without violating the Sunshine Law. He cautioned the Committee to avoid posting anything on social media relating to the CAC or the WVHA that could come before their Committee or before the WVHA Board of Commissioners during any future public meeting.

Mr. Small referenced page 5 of 11 of the WVHA Funding Application, new Item F. Identify which of the health issues cited in the current Volusia County Community Health Needs Assessment report does this program address.

In closing, Mr. Small updated the Committee regarding the County of Volusia Medicaid litigation and he provided them with contact information for John Mullen, the Attorney who is representing the WVHA in this litigation, to reach out to him with any inquiries.

### **Approval of CAC Organizational/Orientation Meeting Minutes February 1, 2022**

Member Lewis motioned to approve the CAC Organizational/Orientation Meeting Minutes of February 1, 2022. Member Johnson seconded the motion. The motion passed by a 7-0-3 vote.

### **Review WVHA Organizational/Regular Meeting January 20, 2022**

This was provided to the Committee for informational purposes.

### **CAC Review/Overview of Funding Application**

**Non-Primary Care Funding Applications  
CAC Ranking Sheet  
Funding Application Calendar 2022  
Steps in Funding Review Process 2022  
Tentatively Scheduled Meetings 2022**

There was discussion with the Committee regarding the process for the funding application review.

**January Schedule I – Healthcare Expenditures**

This was provided to the Committee for informational purposes.

**Applicant Workshop-Question & Answer session between applicants and CAC Members**

**CAC Comments**

**Adjournment**

There being no further business before the Committee, the meeting was adjourned.

Linda White, CAC Chair

## Site Compliance Review of Funded Agencies

Funded Agency	Fiscal Year Ending (FYE) 09-30-21			Fiscal Year Ending (FYE) 09-30-20			Fiscal Year Ending (FYE) 09-30-19		
	Noted Violations	On-Site Visit Completed	Reviewed Board	Noted Violations	On-Site Visit Completed	Reviewed Board	Noted Violations	On-Site Visit Completed	Reviewed Board
<b><u>WVHA CARD Screening Requirement:</u></b>									
Community Legal Services of Mid-Florida (CLSMF)				No	07/16/20	01/21/21			
The Neighborhood Center Healthcare Navigator	Yes	07/15/21	08/19/21	Yes	07/16/20	01/21/21			
Florida Department of Health (FDOH) Dental Services				No	07/16/20	01/21/21			
Healthy Start (HSCFV) Family Services Coordinator	Yes	07/15/21	01/20/22				No	07/18/19	09/26/19
HSCFV Community Health Nursing Services					NEW				
New Hope Human Services Homeless Certification					NEW				
THND HealthCard Program				No	01/16/20	01/21/21			
House Next Door (THND) Therapeutic Services				No	07/16/20	01/21/21			
SMA Residential Beds	No	07/15/21	01/20/22				Yes	07/18/19	09/26/19
SMA Baker Act	Yes	07/15/21	01/20/22				Yes	07/18/19	09/26/19
SMA Homeless Services	No	07/15/21	08/19/21	Yes	07/16/20	01/21/21			
<b><u>RESIDENCY ONLY Screening Requirement:</u></b>									
Hispanic Health Initiative Outreach				No	07/16/20	01/21/21			
HSCFV WIS/NOS	Yes	07/15/21	01/20/22				Yes	07/18/19	09/26/19
Rising Against All Odds HIV/Aids/Outreach	No	07/15/21	01/20/22				Yes	01/17/19	09/26/19
The Neighborhood Center Outreach Program				No	07/16/20	01/21/21			
Halifax Healthy Communities		N/A			N/A			N/A	
RAAO Prescreening		N/A			N/A			N/A	

October 1, 2020 - September 30, 2021

Card Qualification

<u>Funded Agencies</u>	Month Reviewed	Total # Served	# Clients Reviewed	% Reviewed	Any Review Violation	Service Date Verified	Residency Verified	WVHA Card	OR	Verification Income	Medicaid Denial	WVHA Referrals	Board Action/Notes:
<u>WVHA CARD Screening Requirement:</u>													
Healthy Start (HSCFV) Family Services Coordinator	Jan-21	16	5	31%	Yes	100%	80%		OR	100%	100%	100%	None, 1 - Photo ID missing, Medicaid application provided as substitute showing WV resident & documented attempts to try to secure ID
SMA Residential Beds	Jan-21	5	5	100%	No	100%	100%	100%					None
SMA Baker Act	Jan-21	51	6	12%	Yes	100%	100%	83%					None, 1 Client refused, but had old worksheet dated Oct 2019, Note: Client USED WVHA approved admission forms from 2019
The Neighborhood Center Healthcare Navigator 6 Mo. Follow Up	May-21	250	25	10%	Yes	100%	100%			4%			No Action at Oct 21 mtg, 09-23-21 Board fined HCN program \$5,000 for contractual non-compliance, In Aug 2021, Board voted to table until Oct 2021 meeting, to give TNC time to try to compile missing data & prepare written report
SMA Homeless Services - 6 month Follow Up	May-21	122	13	11%	No	100%	100%			100%	100%		None
<u>RESIDENCY ONLY Screening Requirement:</u>													
HSCFV WIS/NOS	Jan-21	16	5	31%	Yes	100%	60%	N/A	OR	N/A	N/A	N/A	Expanding site evaluation to include August 2021, HSCFV working remotely due to pandemic & noted numerous attempts to secure DL
HSCFV WIS/NOS - Expanded site visit to include	Aug-21	24	5	21%	No	100%	100%	N/A		N/A	N/A	N/A	None
Rising Against All Odds HIV/Aids/Outreach	Jan-21	477	25	5%	No	100%	100%	N/A		N/A	N/A	N/A	None

October 1, 2019 - September 30, 2020

Card Qualification

<u>Funded Agencies</u>	Month	Total #	# Clients	%	Any Review	Service Date	Residency	WVHA	OR	Verification	Medicaid	ACA	Board Action/Notes:
<u>WVHA CARD Screening Requirement:</u>	Reviewed	Served	Reviewed	Reviewed	Violation	Verified	Verified	Card		Income	Denial	Letters	
Community Legal Services of Mid-Florida (CLSMF)	Nov-19	19	5	26%	No		100%	100%		100%	100%		
The Neighborhood Center Healthcare Navigator	Nov-19	56	6	11%	Yes	100%	0%	0%	OR				Approved 6 month follow up site visit for May 2021, 7-16-20 CPA used RESIDENCY ONLY verification requirements when performing site evaluation, contract requires WVHA card as requirement, Site Review Summary does not include WVHA screening review
Florida Department of Health (FDOH) Dental Services	Nov-19	109	10	9%	No		100%	100%					None
House Next Door (THND) Therapeutic Services	Nov-19	54	6	11%	No	100%	100%	100%					None
SMA Homeless Services	Nov-19	153	17	11%	Yes	94%	100%	88%					Approved 6 month follow up site visit for May 2021, , 2 WVHA expired card
<u>RESIDENCY ONLY Screening Requirement:</u>													
Hispanic Health Initiative Outreach	Nov-19	44	5	11%	No	100%	100%	N/A	OR	N/A	N/A	N/A	None
The Neighborhood Center Outreach Program	Nov-19	300	30	10%	No	100%	100%	N/A		N/A	N/A	N/A	None
THND HealthCard Program	Nov-19	293	29	10%	No		100%			100%	100%	100%	None

October 1, 2018 - September 30, 2019

## Card Qualification

<u>Funded Agencies</u>	Month	Total #	# Clients	%	Any Audit	Svc Date	Residency	WVHA	OR	Verification	Medicaid	WVHA	Board Action/Notes:
<u>WVHA CARD Screening Requirement:</u>	Reviewed	Served	Audited	Audited	Violation	Verified	Verified	Card		Income	Denial	Referrals	
Healthy Start (HSCFV) Family Services Coordinator	Jun-19	17	10	59%	No	100%	100%			100%	100%	100%	None
SMA Residential Beds	Apr-19	9	5	56%	Yes	100%	100%	80%					Client #1307993 did not have a valid WVHA HC. SMA refunded \$753.40 full amt invoiced over 4 days
SMA Baker Act	May-19	92	10	11%	Yes	100%	50%	40%					Nov 2019 SMA presented new verification forms, 09-26-19 Guzman to review SMA process & discuss at October 2019 mtg, 1 Medicaid w/psychiatric exclusion,
<u>RESIDENCY ONLY Screening Requirement:</u>													
HSCFV WIS/NOS	Jun-19	21	10	48%	Yes	100%	90%	N/A		N/A	N/A	N/A	None
Rising Against All Odds HIV/Aids/Outreach	May-19	231	23	10%	Yes	100%	83%	N/A		N/A	N/A	N/A	None





# Dreggors, Rigsby & Teal, P.A.

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1006 N. Woodland Boulevard ■ DeLand, FL 32720  
(386) 734-9441 ■ [www.drtcpa.com](http://www.drtcpa.com)

Ronald J. Cantlay, CPA/CFP®  
James H. Dreggors, CPA  
Victoria A. Kizma, CPA  
Robin C. Lennon, CPA

John A. Powers, CPA  
Ann J. Rigsby, CPA/CFP®  
Melissa J. Trickey, CPA

November 25, 2020

West Volusia Hospital Authority  
Board of Commissioners  
PO Box 940  
DeLand, FL 32720

Re: Florida Department of Health (FDOH) Dental Services

Dear Commissioners:

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 16, 2020, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of Florida Department of Health (FDOH) Dental Services Agreement, fiscal year ending September 30, 2020. WVHA reimburses FDOH for dental care visits provided to eligible WVHA HealthCard members on a fee-per-visit basis of \$166.57 for each visit. The engagement to apply the agreed upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.
  - a. FDOH provides to WVHA a monthly invoice summarizing clients served who had eligible WVHA HealthCards. This report summarizes number of clients served, address and zip code of residence and dates seen.
  - b. FDOH determines eligibility by the presentation of the WVHA HealthCard, via the third-party administrator's (TPA) provider web portal and photo identification.
2. Select a sample of transactions and test compliance with contract provisions.
  - a. November 2019 was chosen for test procedures. A non-summarized list of client visits was provided by FDOH consisting of one hundred and nine (109) client visits.

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- b. From the list of client visits, ten percent (10%) were selected for compliance review or ten (10) client visits. One hundred percent (100%) of medical visits were confirmed.
  - c. From the list of clients served one hundred percent (100%) had proof of photo identification.
  - d. From the list of client visits, one hundred percent (100%) had an eligible WVHA HealthCard on the date of service billed.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
- a. The Utilization Report which details clients served and demographic data with respect to those clients, which FDOH provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
  - b. FDOH's medical files appear to be complete and organized when reviewed for verification of services provided.
  - c. FDOH's eligibility screening met the requirements of the funding agreement.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

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November 25, 2020

Board of Commissioners  
West Volusia Hospital Authority  
PO Box 940  
DeLand, FL 32720

Re: The Neighborhood Center (TNC) Outreach Services

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 16, 2020, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of The Neighborhood Center (TNC) Outreach Services for the year ending September 30, 2020. WVHA provides reimbursement of \$25.00 per thirty minutes of outreach referral services. The engagement to apply the agreed upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.
  - a. Each month TNC provides to WVHA a list of clients who received services during the prior month. This de-identified list includes the client's city of residence, the date services were rendered, and the units of service billed in thirty-minute increments.
  - b. TNC determines eligibility by presentation of a photo identification reflecting an address within the WVHA taxing district and/or a completed WVHA Homeless Verification Form.
  - c. TNC multiplies the units of service (typically thirty minutes up to an hour at \$25.00 per thirty minutes) to calculate the invoice total.

MEMBERS

2. Select a sample of transactions and test compliance with contract provisions.
  - a. November 2019 was chosen for test procedures. A de-identified list of three hundred (300) client visits was provided.
  - b. From the individual list of client visits, ten percent (10%) were selected for compliance review (30 clients). From this list:
    - i. TNC provided supporting referrals of all selected clients for review. All thirty (30) or 100% of service dates were verified.
    - ii. TNC provided admission forms of all selected clients for review. All thirty (30) files or 100% contained a photo ID.
    - iii. Of the thirty (30) files sampled, thirty (30) files or 100% contained proof of residency.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
  - a. The Utilization Report which details clients served and demographic data with respect to those clients, which TNC provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
  - b. TNC's referral files appear to be complete and organized when reviewed for verification of services provided.
  - c. TNC's eligibility screening met the requirements of the funding agreement.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you. This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

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Melissa J. Trickey, CPA

November 27, 2020

Board of Commissioners  
West Volusia Hospital Authority  
PO Box 940  
DeLand, FL 32720

RE: The House Next Door

Dear Commissioners:

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 16, 2020, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of The House Next Door (THND) for fiscal year ending September 30, 2020. WVHA reimburses THND for therapeutic services at the following rates: for outpatient counseling services, a flat fee of \$75.32 per hour session; for assessment update in depth, a flat fee of \$120.00; for treatment plan services, a flat fee of \$97.00; for treatment plan review services, a flat fee of \$48.50; for assessment and assessment update, a flat fee of \$48.00; for FARS/CFARS at Open or Close, a flat fee of \$15.00; and for case management, a fee of \$10.00 per fifteen minutes for up to 2 hours for services provided to West Volusia County residents. The engagement to apply the agreed upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.
  - a. THND provides to WVHA a monthly Report of Services summarizing clients served who qualify for WVHA funding. This report summarizes

MEMBERS

number of clients served, reasons for seeking service, and total counseling sessions provided. The report also gives demographics of clients funded including race, sex, age, city of residence, income levels and family size.

- b. THND personnel detail procedures for qualifying clients for WVHA funding. THND determines income by reviewing prior 4 weeks' pay documents, prior 3 months bank statements, a fully completed WVHA HealthCard Application, if applicable, or client presents a valid WVHA HealthCard.
        - c. THND determines residency by a valid driver's license, voter's registration card or mail received by client in West Volusia County for three (3) month period, or a fully completed WVHA HealthCard Application, if applicable.
2. Select a sample of transactions and test compliance with contract provisions.
  - a. November 2019 was chosen for test procedures. From the individual list of fifty-four (54) clients receiving services, 11% were selected for compliance review or six (6) files.
  - b. THND provided supporting medical files of all selected clients for review. One hundred percent (100%) of service dates were verified.
  - c. THND provided supporting eligibility files of all selected clients for review. One hundred percent (100%) contained proof of residency, had a fully completed WVHA HealthCard application, had a photo ID and an eligible WVHA HealthCard.
  - d. THND provided verification of income and/or had an eligible WVHA HealthCard for one hundred percent (100%) of clients reviewed.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
  - a. The Report of Services detailing clients served and demographic data with respect to those clients, which THND provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
  - b. THND's medical records appeared to be complete and organized when reviewed for verification of counseling hours provided.
  - c. THND's eligibility screening met the requirements of the funding agreement.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you. This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

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Robin C. Lennon, CPA

John A. Powers, CPA

Ann J. Rigsby, CPA/CFP®

Melissa J. Trickey, CPA

November 12, 2021

Board of Commissioners  
West Volusia Hospital Authority  
PO Box 940  
DeLand, FL 32720

Re: Stewart-Marchman-Act (SMA) Baker Act – Local Match Funding

Dear Commissioners:

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 15, 2021, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of Stewart-Marchman-Act (SMA) Baker Act – Local Match Funding for the year ending September 30, 2021. WVHA provides local match funding (25%) to provide psychiatric crisis services under the Baker Act. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.
  - a. Each month SMA provides to WVHA a list of clients who received services during the prior month. This de-identified list includes the client's city of residence, the admission date and the discharge date.
  - b. SMA personnel complete a Client Admission Registration Form with information obtained from the patient. This form is completed at time of admission if possible, or as soon as patient is capable of providing the information.
  - c. SMA personnel complete forms specific in identifying WVHA eligible clients to determine residency in West Volusia County along with an asset test worksheet listing the family size and asset limit based upon the WVHA Eligibility Guidelines.



- d. SMA multiplies the number of days of service for emergency services and the crisis stabilization unit times the rate established by the State of Florida (\$377.27 per day) plus 25% (local match funding) to equal the invoice total.
  - e. SMA multiplies the number of days of service for detoxification services times the rate established by the State of Florida (\$307.94) plus 25% to equal the invoice total.
- 2. Select a sample of transactions and test compliance with contract provisions.
  - a. January 2021 was chosen for test procedures. A de-identified list of client visits was provided (51 client events).
  - b. From the individual list of client visits, twelve percent (12%) were selected for compliance review (6 clients) of income and residency eligibility. From this list:
  - c. SMA provided supporting medical files of all selected clients for review. 100% of admission and discharge dates were verified.
  - d. SMA provided WVHA approved admission forms and/or forms specific in identifying WVHA eligible clients to determine residency in West Volusia County along with an asset test worksheet listing the family size and asset limit based upon the WVHA Eligibility Guidelines. Five (5) of the six (6) complied with completing the approved forms. One (1) client refused or eighty three percent (83%); however, SMA provided the approved forms from a previous admission for the client who refused dating back to October of 2019.
  - e. In addition to SMA providing WVHA approved admission forms for all (6) clients per paragraph 6 of their WVHA Funding Agreement, one (1) client had an active WVHA HealthCard. Two (2) clients had active Medicaid; however, Medicaid does not reimburse for psychiatric services.
  - f. SMA provided photo ID for six (6) clients or one hundred percent (100%)
  - g. SMA provided a copy of "Exhibit L" of the agreement with the State of Florida to verify the reimbursement rate of \$377.27 established for Adult Mental Health.
  - h. SMA provided a copy of "Exhibit L" of the agreement with the State of Florida to verify the reimbursement rate of \$307.94 established for Substance Abuse Detoxification.
- 3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
  - a. The Utilization Report which details clients served and demographic data with respect to those clients, which SMA provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
  - b. SMA's medical files appear to be complete and organized when reviewed for verification of services provided.
  - c. SMA's eligibility screening met the requirements of the funding agreement.

- d. Continue to recommend that SMA establish a follow up protocol with the WVHA screening agency, The House Next Door (THND) to ensure that these clients apply for and secure valid WVHA HealthCards (HC) and retain a copy of that HC in their client files.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

Dreggors, Rigsby & Teal, P.A.  
Dreggors, Rigsby & Teal, P.A.



# Dreggors, Rigsby & Teal, P.A.

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Certified Public Accountant | Registered Investment Advisor

1006 N. Woodland Boulevard ■ DeLand, FL 32720  
(386) 734-9441 ■ [www.drtcpa.com](http://www.drtcpa.com)

Ronald J. Cantlay, CPA/CFP®  
James H. Dreggors, CPA  
Victoria A. Kizma, CPA  
Robin C. Lennon, CPA

John A. Powers, CPA  
Ann J. Rigsby, CPA/CFP®  
Melissa J. Trickey, CPA

December 7, 2020

Board of Commissioners  
West Volusia Hospital Authority  
PO Box 940  
DeLand, FL 32720

Re: Stewart-Marchman-Act (SMA) – Homeless Program

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 16, 2020, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of Stewart-Marchman-Act (SMA) Homeless Program Funding for the year ending September 30, 2020. WVHA reimburses SMA – Homeless Program for medical and psychiatric services provided to clients of the Program by licensed health care professionals (or supervised by licensed health care professionals) at the following rates: (i) a flat fee of \$136.53 for each one hour psychiatric diagnostic interview; (ii) a flat fee of \$60.00 for fifteen (15) minutes of pharmacological management; (iii) a flat fee of \$73.32 for each one hour of individual therapy, with invoices that separately break down time spent with each client by psychiatric ARNP, Medical ARNP and the Supervising Physician. The engagement to apply the agreed upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.
  - a. SMA provides to WVHA with each month's invoices, a list of clients who received services during the prior month. This de-identified list includes the client's city of residence, and the date of service.
  - b. SMA personnel complete the WVHA Homeless Verification Form. They work together with The Neighborhood Center of West Volusia to establish West Volusia County residency. This form is completed at time of service.
  - c. SMA performs a check in the State of Florida Medifax/Medicaid system for every client to determine if any Medicaid benefits are available.
  - d. SMA personnel assist clients with the WVHA Application process and refer them to The House Next Door to apply for the HealthCard program.

- e. SMA invoices the WVHA a flat fee of \$136.53 for each one-hour psychiatric diagnostic interview; a flat fee of \$60.00 per fifteen (15) minutes of pharmacological management, a flat fee of \$73.32 for each one hour of individual therapy. SMA-Homeless shall be reimbursed for prescription medications provided to clients of the Program at the grantee's acquisition cost plus a \$7.00 filling fee per prescription.
2. Select a sample of transactions and test compliance with contract provisions.
- a. November 2019 was chosen for test procedures. From the individual list of one hundred fifty-three (153) client events, 11% were selected for compliance review or seventeen (17) files.
  - b. SMA provided supporting medical files of all selected clients for review. sixteen (16) dates of service were verified, and one (1) date was not, or ninety-four percent (94%) were verified.
  - c. SMA provided proof of identification for all selected clients for review. seventeen (17) files or one hundred (100%) percent contained a valid photo ID.
  - d. SMA provided proof of residency, income and ACA Determination letters and/or active WVHA HealthCards for fifteen (15) files or eighty-eight percent (88%). Two (2) files had WVHA HC's that were not valid on the dates of service invoiced.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
- a. The Utilization Report which details clients served and demographic data with respect to those clients, which SMA provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
  - b. SMA's medical files appear to be complete and organized when reviewed for verification of services provided.
  - c. SMA's eligibility screening mostly met the requirements of the funding agreement.
  - d. Recommend that SMA ensures that WVHA HC's are active on the invoiced dates of service.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

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1006 N. Woodland Boulevard ■ DeLand, FL 32720

(386) 734-9441 ■ [www.drtpca.com](http://www.drtpca.com)

Ronald J. Cantlay, CPA/CFP®

James H. Dreggors, CPA

Victoria A. Kizma, CPA

Robin C. Lennick, CPA

John A. Powers, CPA

Ann J. Rigsby, CPA/CFP®

Melissa J. Trickey, CPA

November 8, 2021

Board of Commissioners  
West Volusia Hospital Authority  
PO Box 940  
DeLand, FL 32720

Re: Stewart-Marchman-Act (SMA) Residential Treatment Beds

Dear Commissioners:

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 15, 2021, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of SMA for the year ending September 30, 2021. WVHA reimburses SMA for residential treatment beds provided to West Volusia County residents. The engagement to apply the agreed upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.
  - a. SMA provides to WVHA with each month's invoices, a list of clients who received services during the prior month. This de-identified list includes the client's city of residence, the admission date and the discharge date.
  - b. SMA personnel complete an income eligibility form with information obtained from the patient. This form is completed at time of admission if possible, or as soon as patient is capable of providing the information.
  - c. SMA is reimbursed a flat fee of \$188.35 per bed day at Level II Residential Treatment and for prescription medications provided to clients at the acquisition cost plus a \$7.00 filling fee per prescription.
2. Select a sample of transactions and test compliance with contract provisions.
  - a. January 2021 was chosen for test procedures. From the individual list of client charges, five (5) clients were treated, and five (5) files were selected for compliance review, or one hundred percent (100%).

MEMBERS

- b. SMA provided supporting medical files of all selected clients for review. One Hundred percent (100%) of dates of admission and discharge dates, if applicable, were verified.
  - c. SMA provided supporting eligibility files of all selected clients for review. One hundred percent (100%) had valid photo identification.
  - d. SMA provided financial information for all selected clients for review. One hundred percent (100%) had an active/eligible WVHA HealthCard.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
- a. The Utilization Report which details clients served and demographic data with respect to those clients, which SMA provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
  - b. SMA's medical files appeared to be complete and organized when reviewed for verification of services provided.
  - c. SMA's eligibility screening met the requirements of the funding agreement.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

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Robin C. Lennon, CPA

John A. Powers, CPA

Ann J. Rigsby, CPA/CFP®

Melissa J. Trickey, CPA

December 1, 2020

Board of Commissioners  
West Volusia Hospital Authority  
PO Box 940  
DeLand, FL 32720

Re: Community Legal Services of Mid-Florida (CLSMF)

Dear Commissioners:

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 16, 2020, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of Community Legal Services of Mid-Florida (CLSMF) fiscal year ending September 30, 2020. WVHA provides CLSMF reimbursement of \$69.59/hour billable in 1/10 hour increments for legal services rendered to WVHA eligible HealthCard (HC) members to resolve legal issues preventing them from qualifying for Medicaid, Medicare, Veterans Administration, Social Security Disability or private insurance as an alternative to the WVHA HC Program. The engagement to apply the agreed upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.
  - a. CLSMF provides to WVHA a monthly Report of Services summarizing clients served who qualify for WVHA funding. This report summarizes number of clients served, client ID, Activity Code, time spent providing legal counseling, city of residence and zip code.

MEMBERS

- b. CLSMF, in order to meet income qualifications under the WVHA Funding Agreement, clients must have a currently active WVHA HealthCard on the date of service or at the beginning of Grantee's representation under this agreement and maintain a copy of a current photo-identification.
2. Select a sample of transactions and test compliance with contract provisions.
- a. November 2019 was chosen for test procedures. From the individual list of nineteen (19) unique clients receiving legal counseling, 26% were selected for compliance review (5 clients).
  - b. CLSMF provided itemized billing for five (5) of five (5) clients counseled. 100% of the billable hours were confirmed.
  - c. Of the five (5) clients served, 100% of the client files contained proof of photo ID.
  - d. Of the five (5) clients served, 100% of client files contained a valid/active WVHA HealthCard.
  - e. CLSMF's client records were not reviewed; rather the itemized billing was utilized per the terms of the Florida Bar Associations' requirements protecting Attorney Client privileges. CLSMF provides an Activity Code on invoices submitted for reimbursement. CLSMF provided activity codes that corresponded with the codes submitted with the original invoice.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
- a. The Report of Services detailing clients served and demographic data with respect to those clients, which CLSMF provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
  - b. Recommend that CLSMF continue with their current charting processes.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you. This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

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Victoria A. Kizma, CPA  
Robin C. Lennon, CPA

John A. Powers, CPA  
Ann J. Rigsby, CPA/CFP®  
Melissa J. Trickey, CPA

November 19, 2021

West Volusia Hospital Authority  
Board of Commissioners  
PO Box 940  
DeLand, FL 32720

Re: Healthy Start Coalition of Flagler and Volusia (HSCFV) Women's Intervention Specialist-Neonatal Outreach Specialist (WIS/NOS)

Dear Commissioners:

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 15, 2021 which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of Healthy Start Coalition of Flagler and Volusia (HSCFV) Women's Intervention Specialist-Neonatal Outreach Specialist (WIS/NOS) services for the year ending September 30, 2021. WVHA reimburses HSCFV for outreach provided by WIS/NOS for addicted pregnant women, substance exposed infants, and other extremely high risk pregnant or post-partum women or infants residing within the WVHA boundaries. These procedures were performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance. WVHA funds 1 full time employee (FTE) for a WIS/NOS outreach specialist for addicted pregnant women, substance exposed infants, and other extremely high risk pregnant or post-partum women or infants residing within the WVHA boundaries. HSCFV documents activities as follows:

#### MEMBERS

- a. HSCFV provides to WVHA each month's invoices and total hours billed by the Outreach Specialist for the month at an hourly rate of \$35.34.
  - b. HSCFV provides reports to WVHA detailing activities of the Outreach Specialist. These reports include locations where applications and brochures are distributed and information regarding events, meetings and presentations attended by Specialist to assist in enrollment of participants. HSCFV promotes program enrollment and other activities performed by the Outreach Specialist to promote program participation.
2. Select a sample of transactions and test compliance with contract provisions.
  - a. January 2021 was chosen for test procedures. From the individual list of client charges, sixteen (16) clients were seen, and five (5) files or thirty-one percent (31%) were selected for compliance review.
  - b. HSCFV provided supporting files of all selected clients for review. One hundred percent (100%) of reimbursed dates of service were verified.
  - c. HSCFV provided supporting eligibility files for all selected clients for review. Three (3) out of five (5) files or sixty percent (60%) had photo identification with West Volusia addresses. HSCFV provided detailed listings of numerous attempts that were made in trying to secure from the client the missing photo ID's.
  - d. HSCFV provided copies of most recent payroll rate authorizations for WIS/NOS and detail payroll reports for the payroll dates covered by the monthly invoice. All information provided agreed to the monthly invoice.
  - e. HSCFV provides a monthly narrative report of all outreach activities, covering programs and agencies dealt with during each month, specific services provided, monthly results, data collected, services provided, overall program goals, concerns with program implementation along with a monthly utilization report.
  - f. HSCFV performs the WIS/NOS services collecting the city zip codes for each unique client. During the month of January, there were 108 encounters with reported zip codes in DeLand, Deltona, DeLeon Springs, and Orange City for a total of 16 clients.
3. Expanded sample of transactions and test compliance with contract provision.

January of 2021, HSCFV was working remotely due to the Covid Pandemic and the rise in the Delta variant. Therefore, we expanded the site visit out to August of 2021.

  - a. August 2021 was chosen for test procedures. From the individual list of client charges, twenty-four (24) clients were seen, and five (5) files or twenty-one percent (21%) were selected for compliance review.
  - b. HSCFV provided supporting files of all selected clients for review. One hundred percent (100%) of reimbursed dates of service were verified.
  - c. HSCFV provided supporting eligibility files for all selected clients for review. Three (3) out of five (5) clients were duplicate clients with more

than one child. One hundred percent (100%) had photo identification with West Volusia addresses.

- d. HSCFV provided copies of most recent payroll rate authorizations for WIS/NOS and detail payroll reports for the payroll dates covered by the monthly invoice. All information provided agreed to the monthly invoice.
  - e. HSCFV provides a monthly narrative report of all outreach activities, covering programs and agencies dealt with during each month, specific services provided, monthly results, data collected, services provided, overall program goals, concerns with program implementation along with a monthly utilization report.
  - f. HSCFV performs the WIS/NOS services collecting the city zip codes for each unique client. During the month of August, there were 261 encounters with reported zip codes in DeLand, Deltona, Debary, Delcon Springs, Orange City and Pierson for a total of 24 clients.
  - g. Recommend that HSCFV procure and retain verifiable forms of proof of identification for all clients.
4. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
- a. The Utilization Report of Services detailing clients served and demographic data with respect to those clients, which HSCFV provides to the WVHIA, meets all of the requirements of Section 7 of the funding agreement.
  - b. The HSCFV WIS/NOS records appeared to be mostly complete and organized when reviewed for verification of visits.
  - a. Recommend that HSCFV procure and retain verifiable forms of proof of identification for all clients.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

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Victoria A. Kizma, CPA  
Robin C. Lennon, CPA

John A. Powers, CPA  
Ann J. Rigsby, CPA/CFP®  
Melissa J. Trickey, CPA

November 15, 2021

West Volusia Hospital Authority  
Board of Commissioners  
PO Box 940  
DeLand, FL 32720

Re: Healthy Coalition of Flagler and Volusia (HSCFV) Family Services Coordinator

Dear Commissioners:

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 15, 2021, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of Healthy Start Coalition of Flagler and Volusia (HSCFV) for the year ending September 30, 2021. WVHA reimburses HSCFV Family Services Coordinator (FSC) for an all-inclusive capitated rate per program participant provided to West Volusia County residents. The engagement to apply the agreed upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.
  - a. HSCFV provides to WVHA a monthly invoice summarizing clients served who qualify for WVHA funding. This report summarizes number of clients served, and zip code of residence
  - b. HSCFV personnel complete an income eligibility intake form with information obtained from the patient. This form is completed at the time of the first visit.
  - c. HSCFV is reimbursed an all-inclusive capitated rate of \$407.60 per program participant who received FSC services as specifically described

MEMBERS

in the Funding Request, including, but not limited to, assistance in application for Medicaid Managed Care (MMC), food stamps, and cash assistance through DCF Access, assist in navigating to application sites to obtain the WVHA HealthCard, provide information and/or referral to Women, Infant and Child (WIC) program, Healthy Start and other needed services, provide a referral for women to receive post-partum interconception health care or to parents of children for pediatric care.

2. Select a sample of transactions and test compliance with contract provisions.
  - a. January 2021 was chosen for test procedures. From the individual list of client charges, sixteen (16) clients were seen, and five (5) files were selected for compliance review or thirty-one percent (31%).
  - b. HSCFV provided supporting files of all selected clients for review. One hundred percent (100%) of reimbursed dates of service were verified.
  - c. HSCFV provided supporting eligibility files for all selected clients for review. One (1) file did not have a photo ID out of the five (5) or eighty percent (80%) had identification with West Volusia address. For the one (1) client that did not have a photo ID, HSCFV provided a copy of the client's Florida Medicaid application in which the client was deemed eligible and reflecting a DeLand address. Further, HSCFV provided detailed listings of numerous attempts that were made in trying to secure from the client the missing photo ID.
  - d. HSCFV collects self reported financial information on intake forms for all clients seen. One hundred percent (100%) of files or five (5) files contained income verification.
  - e. One hundred percent (100%) of HSCFV eligible clients had proof of Medicaid applications.
  - f. One hundred percent (100%) of HSCFV clients that were not eligible for Medicaid contained referrals for the WVHA HealthCard Program.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
  - a. The Utilization Report of Services detailing clients served and demographic data with respect to those clients, which HSCFV provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
  - b. The HSCFV FSC records appeared to be complete and organized when reviewed for verification of visits.
  - c. The HSCFV client records appeared to be mostly complete and organized when reviewed for verification of photo identification with West Volusia address.

- d. Recommend that HSCFV procure and retain verifiable forms of proof of identification for all clients.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

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John A. Powers, CPA

Ann J. Rigsby, CPA/CFP®

Melissa J. Trickey, CPA

December 2, 2020

Board of Commissioners  
West Volusia Hospital Authority  
PO Box 940  
DeLand, FL 32720

Re: Hispanic Health Initiative (HHI) Health Risk Assessment/Behavioral  
Education/Case Management (HRA/BE/CM)

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 16, 2020, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of Hispanic Health Initiative (HHI) for Health Risk Assessment (HRA), Behavioral Education (BE), and Case Management (CM) for the year ending September 30, 2020. WVHA provides reimbursement of \$100.00 for one unit of HRA, \$50.00 per thirty minutes of BE, and \$25.00 per thirty minutes of CM. The engagement to apply the agreed upon procedures was performed in accordance with the standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.
  - a. Each month HHI provides to WVHA a list of clients who received services during the prior month. This de-identified list includes the client's city of residence, the date services were rendered, and the units of service billed in units of service and/or thirty minute increments.
  - b. HHI determines eligibility by presentation of a photo identification reflecting an address within the WVHA taxing district, copies of utility bills, vehicle registration, property tax bill, lease agreement/contract, etc. all reflecting an address within the WVHA taxing district.

MEMBERS

- c. HHI provides HRA in one unit of \$100.00 along with BE in one unit of \$50.00, and CM at \$25.00 per 30-minute units of service to calculate the invoice total.
2. Select a sample of transactions and test compliance with contract provisions.
  - a. November 2019 was chosen for test procedures. A de-identified list of client visits was provided forty-four (44 client events).
  - b. From the individual list of client visits, eleven percent (11%) were selected for compliance review or five (5) clients. From this list:
    - i. HHI provided supporting medical files of all selected clients for review. All five (5) or 100% of service dates were verified.
    - ii. HHI provided HRA consent and Release for Screening and Photos/Video assessment forms of all selected clients for review. All five (5) files or 100% contained a completed HRA Form.
    - iii. HHI provided BE for all five (5) clients sampled or 100%.
    - iv. HHI did not provide any of the five (5) clients CM services nor was the WVHA billed for CM services.
    - v. HHI provided a copy of a photo ID for all five (5) files or 100%.
    - vi. Of the five (5) files sampled, all five (5) files or 100% contained proof of residency.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
  - a. The Utilization Report which details clients served and demographic data with respect to those clients, which HHI provides to the WVHA, meets all of the requirements of Section 7 of the funding agreement.
  - b. HHI's medical files appear to be complete and organized when reviewed for verification of services provided.
  - c. HHI's residency screening met the requirements of the funding agreement.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you. This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

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Ann J. Rigsby, CPA/CFP®  
Melissa J. Trickey, CPA

November 15, 2021

Board of Commissioners  
West Volusia Hospital Authority  
PO Box 940  
DeLand, FL 32720

Re: Rising Against All Odds (RAAO) HIV/Aids Outreach Services

We have performed the procedures detailed in our engagement letter for grantee site visits, dated July 15, 2021, which were agreed to by West Volusia Hospital Authority (WVHA) Board of Commissioners, solely to assist you with respect to funding agreement compliance of Rising Against All Odds (RAAO) HIV/Aids Outreach Services for the year ending September 30, 2021. WVHA provides reimbursement of a flat fee of \$100.00 of Active Street Outreach services to individual Program Participants, to include at least one-half hour of individualized preventative education and counseling and testing if consented; a health and behavioral education flat fee capped at \$50.00 per Program Participant for providing at least one-half hour (30 minutes) of one-on-one health and behavioral education and coaching using evidence based curricula and strategies; and a fee of \$25.00 per half hour for up to four hours of Comprehensive Case Management services for a Program Participant. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are below:

1. Inquire and document as to the grantee's monitoring procedures with respect to contract compliance.

MEMBERS

American Institute of  
Certified Public Accountants

the *CPAlliance* network

Florida Institute of  
Certified Public Accountants

- a. Each month RAAO provides to WVHA a list of clients who received services during the prior month. This de-identified list includes the client's city of residence, the date services were rendered, and the units of service billed in half hour, one hour, or multiple hour increments.
  - b. RAAO personnel complete a residency checklist form with information obtained from the patient. This form is completed at time of the first encounter.
  - c. RAAO multiplies the units of service, typically one hour up to four hours, to calculate the invoice total.
2. Select a sample of transactions and test compliance with contract provisions.
  - a. January 2021 was chosen for test procedures. A de-identified list of client visits was provided, four hundred seventy-seven (477) client events.
  - b. From the individual list of client visits, five percent (5%) were selected for compliance review (25 clients) for proof of identification and residency. From this list:
    - i. RAAO provided supporting medical files of all selected clients for review. All twenty-five (25) service dates were verified.
    - ii. Of the twenty-five (25) files sampled, one hundred percent (100%) of the files tied back to the client ID numbers presented on the original invoice.
    - iii. Of the twenty-five (25) files sampled, one hundred percent (100%) contained approved proof of identification.
    - iv. Of the twenty-five (25) files sampled, one hundred percent (100%) contained approved proof of residency.
3. Prepare a written report summarizing the results with recommendations to the Board of Commissioners.
  - a. The Utilization Report which details clients served and demographic data with respect to those clients, which RAAO provides to the WVHA, does meet the requirements of Section 7 of the funding agreement.

- b. RAAO's client files appeared to be complete and organized when reviewed for verification of services provided.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above and is not intended to be and should not be used by anyone other than those specified parties.

Dreggors, Rigsby & Teal, P.A.  
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**West Volusia Hospital Authority**  
**Schedule I - Healthcare Expenditures**  
**Modified Cash Basis**  
**Budget and Actual**  
**For the 1 Month and 6 Months Ended March 31, 2022**

	Annual Budget	Current Period Actual	Year To Date Actual	Budget Balance
<b>Healthcare Expenditures</b>				
AdventHealth	1,500,000	269,385	727,245	772,755
Halifax Hospital	1,500,000	320,633	1,203,865	296,135
Emergency Room Care	1,000,000	9,657	37,596	962,404
Primary Care	2,500,000	343,377	1,021,311	1,478,689
Pharmacy	900,000	102,912	236,269	663,731
Specialty Care	3,000,000	337,889	1,350,060	1,649,940
County Medicaid Reimbursement	2,359,000	0	0	2,359,000
Florida Dept of Health Dental Svcs	150,000	14,543	51,726	98,274
Good Samaritan				
The House Next Door	100,000	2,838	11,315	88,685
The Neighborhood Center	100,000	8,825	41,150	58,850
TNC Healthcare Navigation Program	50,000	0	6,838	43,162
Rising Against All Odds	116,925	17,275	71,650	45,275
Community Legal Services	100,756	7,243	44,293	56,463
Hispanic Health Initiatives	65,000	2,800	16,650	48,350
Stewart Marchman - ACT				
SMA - Homeless Program	78,336	7,496	24,453	53,883
SMA - Residential Treatment	550,000	43,509	212,922	337,078
SMA - Baker Act - Match	300,000	257,582	257,582	42,418
New Hope Human Svcs Homeless Cert	50,000	0	0	50,000
Health Start Coalition of Flagler & Volusia				
HSCFV - Community Health Nurse	50,000	0	0	50,000
HSCFV - Outreach	81,560	6,274	33,564	47,996
HSCFV - Fam Services	76,331	7,231	28,524	47,807
HCRA				
H C R A - In County	400,000	1,756	26,500	373,500
H C R A - Outside County	400,000	0	21,047	378,953
Other Healthcare Costs	650,000	0	0	650,000
<b>Total Healthcare Expenditures</b>	<b>16,077,908</b>	<b>1,761,225</b>	<b>5,424,560</b>	<b>10,653,348</b>