

STATE OF CONNECTICUT



*AUDITORS' REPORT
DEPARTMENT OF REHABILITATION SERVICES
FOR THE FISCAL YEARS ENDED JUNE 30, 2017 AND 2018*

AUDITORS OF PUBLIC ACCOUNTS
JOHN C. GERAGOSIAN ❖ ROBERT J. KANE

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June 20, 2019

EXECUTIVE SUMMARY

In accordance with the provisions of Section 2-90 of the Connecticut General Statutes we have audited certain operations of the Department of Rehabilitation Services. The objectives of this review were to evaluate the department's internal controls, compliance with policies and procedures, as well as certain legal provisions, and management practices and operations for the fiscal years ended June 30, 2017 and 2018.

The key finding is presented below:

<p>Page 11</p>	<p>The Department of Rehabilitation Services did not have a procedure in place to verify that taxicab and livery service providers charged approved rates. The Department of Rehabilitation Services should implement procedures to verify that taxicab and livery service providers are charging approved rates.</p>
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STATE OF CONNECTICUT



AUDITORS OF PUBLIC ACCOUNTS

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Hartford, Connecticut 06106-1559

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June 20, 2019

AUDITORS' REPORT DEPARTMENT OF REHABILITATION SERVICES FOR THE FISCAL YEARS ENDED JUNE 30, 2017 AND 2018

We have audited certain operations of the Department of Rehabilitation Services (DORS) in fulfillment of our duties under Section 2-90 of the Connecticut General Statutes. The scope of our audit included, but was not necessarily limited to, the fiscal years ended June 30, 2017 and 2018. The objectives of our audit were to:

1. Evaluate the department's internal controls over significant management and financial functions;
2. Evaluate the department's compliance with policies and procedures internal to the department or promulgated by other state agencies, as well as certain legal provisions; and
3. Evaluate the effectiveness, economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing written policies and procedures, financial records, minutes of meetings, and other pertinent documents; interviewing various personnel of the department, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that we deemed significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contracts, grant agreements, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our 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 such a basis.

The accompanying Résumé of Operations is presented for informational purposes. This information was obtained from various available sources including, but not limited to, the department's management and the state's information systems, and was not subjected to the procedures applied in our audit of the department. For the areas audited, we identified:

1. Deficiencies in internal controls;
2. No apparent noncompliance with policies and procedures or legal provisions; and
3. Need for improvement in management practices and procedures that we deemed to be reportable.

The State Auditors' Findings and Recommendations in the accompanying report presents any findings arising from our audit of the Department of Rehabilitation Services.

COMMENTS

FOREWORD

The Department of Rehabilitation Services operates primarily under the provisions of Title 17b Chapter 319mm, Part II, Title 17a Chapter 319d, and Title 10 Chapter 174 of the Connecticut General Statutes. The department is responsible for providing services to the deaf and hearing impaired, services for the blind and visually impaired, older adults, and rehabilitation services.

DORS provides a wide range of services to individuals with disabilities who need assistance in maintaining or achieving their full potential for self-direction, self-reliance, and independent living. It also ensures that Connecticut seniors have access to supportive services necessary to live with dignity, security, and independence. The department's mission is to maximize opportunities for the independence and well-being of people with disabilities and older adults in Connecticut.

Organizational Structure

The Governor appointed Amy Porter as commissioner of the Department of Rehabilitation Services on July 1, 2012 in accordance with the provisions of Sections 4-5 to 4-8 of the Connecticut General Statutes. Commissioner Porter served throughout the audited period.

As of June 30, 2018, DORS had approximately 455 employees, and is comprised of 5 bureaus and 1 division:

- Bureau of Rehabilitation Services (BRS)
- Bureau of Education and Services for the Blind (BESB)

Bureau of Disability Determination Services (DDS)
Bureau of Aging Services
Bureau of Organizational Support
Human Resource Division

DORS established the Bureau of Aging Services during the audited period to administer programs transferred from the Department of Aging. The transfer was carried out in accordance with a memorandum of understanding, effective October 31, 2017, and was retroactively authorized by Public Act 18-169, effective June 14, 2018.

The mission of the Bureau of Rehabilitation Services is to help individuals with disabilities work competitively and live independently. The bureau hosts a number of programs:

- The Vocational Rehabilitation Program helps individuals with disabilities to prepare for, obtain, maintain, or advance in employment.
- The Connect-Ability Staffing Program connects employers with qualified job seekers. Bureau of Rehabilitation Services employment consultants are strategically located across the state and can review the needs of businesses, offer qualified candidates, and assist in developing training plans before the new trainee/employee starts employment.
- The Connect to Work Project allows Social Security disability recipients to better understand the impact that returning to work will have on their disability benefits.
- The Connecticut Tech Act Project increases independence and improves the lives of people with disabilities by making assistive technology more accessible for work, school, and community living.
- The Employment Opportunities Program enables people with the most significant disabilities to engage in competitive employment by providing funding for long-term support to maintain competitive employment.
- The Independent Living Program provides comprehensive independent living services to persons with significant disabilities, through contracts with Connecticut's five community-based centers for independent living.
- The Driver Training Program provides evaluation and training for people with disabilities who seek licenses to drive modified vehicles in Connecticut.
- The Counseling Program provides counseling related to special language, communication, and socioeconomic problems unique to people who are deaf or hard of hearing and their families.
- The Workers' Rehabilitation Program assists individuals with work-related injuries to return to work.

The Bureau of Education and Services for the Blind (BESB) is the state's leader for the coordination and provision of services to Connecticut residents who are legally blind or have significant visual impairments. BESB has 4 programs that provide a full range of services to clients of all ages:

- The Adult Services Program serves as the central intake for clients and provides independent living training to adults to assist them with maintaining independence within the home and the community.
- The Children's Services Program provides braille and mobility instruction, adaptive technology, and independent living training to children. The program also provides professional development training and technical assistance to school districts.
- The Vocational Rehabilitation Program provides school-to-work transition services to youth and assists adults in obtaining, retaining, and advancing in employment. The program also provides technical assistance and job candidate referral services to employers across the state.
- The Business Enterprise Program offers entrepreneurial opportunities to people who are blind to manage their food service and gift store businesses at public facilities.

The Bureau of Disability Determination Services (DDS) determines the medical eligibility of Connecticut residents who have applied for cash benefits under the disability programs administered by the Social Security Administration (SSA). In accordance with SSA rules and regulations, DDS determines eligibility for the Social Security Disability Insurance and Supplemental Security Income programs.

The Bureau of Aging Services is administratively divided into 2 sections: The State Unit on Aging and the Long Term Care Ombudsman Program.

The State Unit on Aging administers Older Americans Act programs for supportive and in-home services, as well as congregate and home-delivered meals. It also administers programs that provide senior community employment, health insurance counseling, and respite care for caregivers. The State Unit on Aging has programs and initiatives that include:

- The Elderly Nutrition Program serves nutritionally-balanced home delivered and congregate meals, provides other nutrition services, and offers opportunities for socialization to individuals age 60 years and older and their spouses.
- The Connecticut Statewide Respite Program offers short-term respite care to provide relief to caregivers of persons with Alzheimer's disease and related dementia. The program operates in partnership with the Area Agencies on Aging and the Connecticut Chapter of the Alzheimer's Association.
- The National Family Caregiver Support Program offers a range of services that enable caregivers to care for their loved ones. The program provides information about

available services, access to supportive services, individual counseling, support groups, caregiver training, respite care and supplemental services.

- Connecticut's program for Health insurance assistance, Outreach, Information and referral, Counseling and Eligibility Screening (CHOICES) is the department's state health insurance assistance program. It provides objective counseling, outreach, and training services in partnership with Connecticut's Area Agencies on Aging and the Center for Medicare Advocacy, Inc.
- The Senior Community Service Employment Program (SCSEP) is a federally-funded program through the U.S. Department of Labor designed to assist workers age 55 years and older prepare for today's job market and reenter the workforce. SCSEP provides job skills training and job development services to low-income residents.
- The Healthy IDEAS Program is a community-based depression program designed to detect and reduce the severity of depressive symptoms in older adults with chronic health conditions and the functional limitations through existing care management services. The program targets underserved, chronically ill older adults in the community and addresses commonly recognized barriers to mental health issues.
- The Connecticut Statewide Fall Prevention Initiative strives to reach older adults across the state to reduce the rate of falls and fall-related use of health care services.

The Long Term Care Ombudsman Program advocates for residents of skilled nursing facilities, residential care homes, and assisted living facilities. It also advocates for systemic changes in policy and legislation to protect the health, safety, welfare, and rights of residents in those settings.

The Bureau of Organizational Support is a centralized business services unit that supports all of the department's programs. It is responsible for all fiscal and information technology functions.

The Human Resources Division provides technical guidance and support for all the employees of the agency. The Human Resources Division is responsible for: providing general personnel services to all staff; coordination and administration of information related to personnel data collection; the development and dissemination of agency policies and procedures; participation in labor relations activities with respect to contract administration and negotiation, and the grievance process; administration of medical insurance and other benefits; and implementation of health and safety programs and workers' compensation.

The payroll unit, as part of this division, is responsible for processing payroll and benefits in accordance with bargaining unit contracts and state personnel regulations.

Significant Legislation

- Public Act 17-2 (of the June Special Session), sections 283 and 300 transferred the State Department on Aging to the Department of Social Services (DSS) and the Office of the

Long-Term Care Ombudsman to the Office of Policy and Management (OPM) effective October 31, 2017. However, a memorandum of agreement between DSS, OPM, and the Department of Rehabilitation Services, allowed the State Department on Aging and the Office of Long-Term Care Ombudsman to remain together under a single administrative umbrella within DORS, effective October 31, 2017.

- Public Act 17-30, effective June 6, 2017, created the Advisory Board for Persons Who are Deaf or Hard of Hearing to advocate, strengthen, and advise the Governor and General Assembly concerning state politics affecting deaf or hard of hearing individuals and their relationship to the public, industry, healthcare, and educational opportunity. This act eliminated the Commission on the Deaf and Hearing Impaired which previously advised DORS.
- Public Act 18-6, effective May 13, 2018, aligns the Office of the Long-Term Care Ombudsman with the Older Americans Act.
- Public Act 18-169, effective June 14, 2018, officially transferred the State Department on Aging and the Office of the Long-Term Care Ombudsman to DORS.

Boards and Commissions

Advisory Board for Persons Who are Blind or Visually Impaired

Section 10-293 of the General Statutes established the Advisory Board for Persons Who are Blind or Visually Impaired. The board advises and assists the department in its responsibilities to provide services to persons who are blind or visually impaired. The board consists of 13 members appointed by the Governor and legislature. The board members as of June 30, 2018 consisted of the following (with 2 vacancies):

Ex-officio Member:

Roderick L. Bremby, Commissioner of the Department of Social Services – represented by Terry-Lynn Johnston

Appointed Members:

Alan N. Sylvestre, Chairman
Andrea Giudice
Katherine Guzman
Elizabeth Rival
Stephen Thal
Vacancy

Eileen Akers
David Gregoire
Darcy Jones
Mary Silverberg
Randa Utter
Vacancy

RÉSUMÉ OF OPERATIONS**General Fund**

A summary of General Fund receipts during the audited period and the preceding fiscal year follows:

Receipt Description	Fiscal Year Ended June 30,		
	2016	2017	2018
Sale of Property	\$10,254	\$ 4,270	\$ 333
Refunds of Prior Year Expenditures	1,890	6,609	3,953
Total Receipts	\$12,144	\$10,879	\$4,286

The minor changes in General Fund receipts during the audited period reflect normal fluctuations in business activity. They were negligible in relation to departmental operations.

A summary of General Fund expenditures during the audited period and the preceding fiscal year follows:

Expenditure Description	Fiscal Year Ended June 30,		
	2016	2017	2018
Personal Services	\$ 4,986,889	\$ 4,999,579	\$ 4,684,990
Other Expenses	1,480,015	1,398,014	1,328,120
Educational Aid for Blind and Visually Handicapped Children	4,181,870	3,879,834	3,476,668
Employment Opportunities for the-Blind and Disabled	1,246,878	970,562	395,507
Vocational Rehabilitation Services for the Disabled	6,784,749	6,912,795	8,207,005
Vocational Rehabilitation Services for the Blind	817,894		
All Other	1,115,150	604,013	496,963
Total Expenditures	\$20,613,445	\$18,764,797	\$18,589,253

The decrease in General Fund expenditures in the fiscal year ended June 30, 2017 reflected a decrease in the level of General Fund support. The largest factor was the reduction in funding in conjunction with the consolidation of the Vocational Rehabilitation Services for the Blind appropriation into the Vocational Rehabilitation Services for the Disabled appropriation. The original budget for the fiscal year ended June 30, 2017 included \$7,087,847 for vocational rehabilitation services for the disabled in addition to \$854,432 for vocational rehabilitation services for the blind. The consolidated appropriation totaled \$7,354,087 for both, a \$588,192 reduction.

The consolidated appropriation was further reduced by \$441,244 in holdbacks and rescissions, leaving \$6,912,843 available to the department. The department expended \$6,912,795 and lapsed \$48.

The level of General Fund support provided to DORS did not change significantly in the fiscal year ended June 30, 2018. There was a notable funding increase provided for vocational rehabilitation services. However, the largest part of this increase was a transfer of \$1,000,000 from other DORS appropriations that did not increase the level of General Fund support for the department as a whole.

As discussed in the Significant Legislation section of this report, the Department of Aging was consolidated into DORS during the fiscal year ended June 30, 2018. However, the consolidation had no meaningful effect on the department's General Fund expenditure totals for the year.

Personal services expenditures did not change considerably during the audited period. The payroll costs of the former Department of Aging employees were charged, either directly or through transfers, to the DORS personal services appropriation beginning in the fiscal year ended June 30, 2018. The Department of Social Services transferred funding to cover these costs into the DORS personal services appropriation. The transfers were posted as reimbursements of expenditures, negating the effect of the charges.

The Department of Aging's Programs for Senior Citizens, funded from the General Fund, was accounted for under DORS in the fiscal year ended June 30, 2018, but not in the General Fund. Instead, it was accounted for in the Federal and Other Restricted Accounts Fund during that fiscal year.

Special Revenue Funds

A summary of special revenue funds receipts during the audited period and the preceding fiscal year follows:

Receipt Description	Fiscal Year Ended June 30,		
	2016	2017	2018
Federal Programs:			
Rehabilitation Services Vocational Rehabilitation Grants to States	\$ 35,317,896	\$ 34,380,255	\$ 25,850,396
Social Security Disability Insurance	28,117,668	25,376,288	24,838,913
All Other Federal Programs	1,859,120	1,908,039	24,411,279
Other Restricted Contributions	2,178,042	1,822,973	7,956,295
All Other	17,113	19,049	15,237
Total Receipts	\$67,489,839	\$63,506,604	\$83,072,120

Receipts consisted primarily of federal grant funding provided on a cost reimbursement basis. Total receipts decreased by \$3,983,235, or 6%, from \$67,489,839 in the fiscal year ended June 30, 2016 to \$63,506,604 in the fiscal year ended June 30, 2017. They increased by \$19,565,516, or 31% to \$83,072,120 in the fiscal year ended June 30, 2018.

Rehabilitation Services Vocational Rehabilitation Grants to States receipts decreased by \$937,641 in the fiscal year ended June 30, 2017 and decreased again by \$8,529,859 in the fiscal year ended June 30, 2018. The decrease in the fiscal year ended June 30, 2018 was attributable to a decrease in indirect cost recoveries, partially offset by an increase in program activity. Indirect cost recoveries decreased in the fiscal year ended June 30, 2018 due to a delay in obtaining approved indirect cost rates from the federal government. The Office of the State Comptroller did not charge a significant amount of indirect overhead attributable to activity of the fiscal year ended June 30, 2015 to restricted accounts until the fiscal year ended June 30, 2016. This caused a one-time spike in indirect overhead charges and related reimbursements, in the fiscal year ended June 30, 2016. Indirect costs charged to the Rehabilitation Services Vocational Rehabilitation Grants to States program totaled \$1,438,706, \$3,629,938 and \$2,144,460 in the fiscal years ended June 30, 2016, 2017, and 2018, respectively. The decrease in Rehabilitation Services Vocational Rehabilitation Grants to States receipts in the fiscal year ended June 30, 2018 reflected a significant reduction in the amount awarded by the federal government.

Social Security Disability Insurance receipts decreased by \$2,741,380 in the fiscal year ended June 30, 2017 and decreased again by \$537,375 in the fiscal year ended June 30, 2018. The decrease in the fiscal year ended June 30, 2017 was attributable to the decrease in indirect cost recoveries discussed above. Indirect costs charged to the Social Security Disability Insurance Program, totaled \$3,831,255, \$1,632,200 and \$1,616,005 in the fiscal years ended June 30, 2016, 2017, and 2018, respectively.

Receipts from all other federal programs increased by \$48,919 in the fiscal year ended June 30, 2017 and increased again by \$22,503,240 in the fiscal year ended June 30, 2018. The large increase in receipts from all other federal programs in the fiscal year ended June 30, 2018 was due to the consolidation of the Department of Aging into DORS. The programs previously accounted for in the Federal and Other Restricted Accounts Fund under the Department of Aging were accounted for in that fund under DORS in the fiscal year ended June 30, 2018.

All other restricted contributions decreased by \$355,069 in the fiscal year ended June 30, 2017 and increased by \$6,133,322 in the fiscal year ended June 30, 2018. The \$6,133,322 increase in other restricted contributions in the fiscal year ended June 30, 2018 was primarily attributable to the transfer of \$5,777,475 from the General Fund to fund the Programs for Senior Citizens program. This program was accounted for in the General Fund when it was administered by the former Department of Aging. Responsibility for the program was transferred to the Department of Social Services by Public Act 17-2 of the June Special Session and the related funding was appropriated to that agency. However, responsibility for administering the program during the fiscal year ended June 30, 2018 was delegated to DORS through a memorandum of understanding. The Department of Social Services transferred the related funding from a General Fund account to a DORS account established in the Federal and Other Restricted Accounts Fund.

A summary of special revenue funds expenditures during the audited period and the preceding fiscal year follows:

Expenditure Description	Fiscal Year Ended June 30,		
	2016	2017	2018
Federal Programs:			
Rehabilitation Services Vocational Rehabilitation Grants to States	\$ 34,992,548	\$ 34,531,554	\$ 24,337,870
Social Security Disability Insurance	27,568,573	25,234,372	24,840,235
All Other Federal Programs	1,831,140	1,940,566	22,504,212
Other Restricted Contributions	2,072,798	1,537,080	7,833,241
Workers' Compensation	2,074,017	2,107,876	2,044,979
All Other	485,782	24,942	30,611
Total Expenditures	\$69,024,858	\$65,376,390	\$81,591,148

Total expenditures decreased by \$3,648,468, or 5%, from \$69,024,858 in the fiscal year ended June 30, 2016 to \$65,376,390 in the fiscal year ended June 30, 2017. They increased by \$16,214,758, or 25% to \$81,591,148 in the fiscal year ended June 30, 2018. The fluctuations in expenditures were attributable to the same factors that were responsible for the changes in special revenue fund receipts, as discussed above.

Expenditures varied to some degree due to timing differences. Funds to cover expenditures incurred under several federal programs during the fiscal year ended June 30, 2017 were not drawn until the fiscal year ended June 30, 2018. Additionally, expenditures originally incurred and funded under the Rehabilitation Services Vocational Rehabilitation Grants to States Program were transferred to the General Fund at the end of the fiscal year ended June 30, 2018.

Capital Improvement & Other Purpose Funds

Total expenditures from capital and non-capital improvement funds were \$19,135, \$421,384 and \$1,545,361 in the fiscal years ended June 30, 2016, 2017 and 2018, respectively.

STATE AUDITORS' FINDINGS AND RECOMMENDATIONS

Our review of the Department of Rehabilitation Services disclosed certain areas requiring attention, as discussed in this section of the report.

Taxicab and Livery Services

Background: The Department of Transportation prescribes taxicab rates and charges under the authority of Section 13b-96 of the General Statutes. Similarly, the Department of Transportation prescribes livery service rates and charges under the authority of Section 13b-102. Both taxicab and livery service operators are required to charge approved rates per Sections 13b-96 and 13b-102 unless they are providing services pursuant to a contract with a governmental entity.

Criteria: Procedures to verify that vendors are charging rates in accordance with legal requirements are essential to sound internal controls. This due diligence reduces risk and provides assurance that a department is meeting its operational responsibilities.

Condition: In our previous report, we recommended that the Department of Rehabilitation Services verify that taxicab and livery service providers were certified by the Department of Transportation and confirm that they charged approved rates. We further recommended that the department require the taxicab and livery service providers to include all information necessary to verify that they charged approved rates on invoices submitted to the department.

Our current review disclosed that the department verified that the taxicab and livery service providers were certified. However, the department did not determine whether the providers charged approved rates.

During the fiscal years ended June 30, 2017 and 2018, the department expended \$57,601 and \$56,297 for taxicab and livery services, respectively. We reviewed 15 taxicab and livery service transactions, totaling \$17,517 that were processed during the fiscal years ended June 30, 2017 and 2018. In all instances reviewed, we found that the department was unable to verify the providers charged the correct rates. The taxicab and livery service providers' invoices did not include all the information needed to determine whether they charged approved rates.

Effect: Failure to verify that the taxicab and livery service providers used approved rates could result in excess costs.

Cause: DORS abandoned its efforts to require taxicab and livery service providers to include the necessary information when the providers did not cooperate. The department informed us it took this action because it expected to have a new process in place by October 1, 2018, which would reimburse claimants based on mileage instead of direct payments to taxicab and livery service providers. However, the department delayed the implementation of the new process.

Prior Audit Finding: The finding was reported in our prior audit report, which covered the fiscal years ended June 30, 2015 and 2016.

Recommendation: The Department of Rehabilitation Services should implement procedures to verify that taxicab and livery service providers are charging approved rates. The department should require adequate documentation to support amounts charged on provider invoices. (See Recommendation 1.)

Agency Response: “The agency attempted to implement changes to the existing methodology, to address this audit finding, but was unable to do so due to limited agency resources and lack of vendor cooperation.

Effective June 1, 2019, the agency will be changing the methodology utilized for payment of expenditures related to transportation of clients. Clients requiring transportation related to services provided by the agency, will be required to seek reimbursement from the agency after the fact for any related transportation costs incurred.”

RECOMMENDATIONS

Our prior audit report on the Department of Rehabilitation Services contained 2 recommendations. One recommendation has been resolved and 1 has been restated with modifications during the current audit. The following is a summary of the action taken on prior audit recommendations.

Status of Prior Audit Recommendations

- The Department of Rehabilitation Services should continue its effort to develop a disaster recovery plan. **This recommendation was resolved.**
- The Department of Rehabilitation Services should implement procedures to verify that the Department of Transportation certified taxicab and livery service providers and confirm that providers were using approved rates. The department should require providers to include all the information needed to verify that they calculated charges on their invoices using approved rates. **The department verified that the taxicab and livery service providers it used were certified. However, the department did not determine whether the providers used approved rates. Accordingly, this recommendation is being restated and repeated in part. (See Recommendation 1.)**

Current Audit Recommendations

1. **The Department of Rehabilitation Services should implement procedures to verify that taxicab and livery service providers are charging approved rates. The department should require adequate documentation to support amounts charged on provider invoices.**

Comment:

We found that the department did not have a procedure in place to verify that taxicab and livery service providers charged approved rates. This could result in excess costs.

ACKNOWLEDGEMENTS

The Auditors of Public Accounts would like to recognize the auditors who contributed to this report:

Romina Andrade
Natercia Freitas
Brian Grabel

CONCLUSION

In conclusion, we wish to express our appreciation for the courtesies and cooperation extended to our representatives by the personnel of the Department of Rehabilitation Services during the course of our examination.



Natercia Freitas
Principal Auditor

Approved:



John C. Geragosian
State Auditor



Robert J. Kane
State Auditor