

## **2016-128 AUDIT SCOPE AND OBJECTIVES**

### **In-Home Supportive Services – Time Sheet and Payroll Systems**

The audit by the California State Auditor will provide independently developed and verified information related to the time sheet and payroll systems for In-Home Supportive Services (IHSS) providers, including the roles and responsibilities of the California Department of Social Services, the California Department of Technology's Office of Systems Integration, and the Employment Development Department with respect to those systems, and will include, but not be limited to, the following:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Identify the roles the various state agencies have in processing IHSS provider time sheets and payments.
3. Determine how the Case Management, Information and Payrolling System II (CMIPS II) is intended to function according to its original design and from the IHSS provider/user perspective.
4. Assess the rationale for payment protocols that includes a review of the following:
  - a. The options available to a provider to ensure they receive timely payment after realizing they have a time sheet error.
  - b. The reasonableness of the length of time providers must wait before reporting a lost or stolen paycheck.
5. Identify whether any significant updates have been made to protocols or information technology to improve CMIPS II since its original design and launch, and determine whether any required changes to the system have led to improvements or caused new problems.
6. Assess how well the system is working for those state agencies that interact with IHSS provider time sheets and payments. In doing so, determine whether new, completed, rejected, and replacement time sheets are being distributed in the required amount of time.
7. Identify the options or tools that are currently in place to assist IHSS providers with time sheet, paycheck, and technical problems. To the extent the data is available, identify the utilization rates of these tools.
8. For the period of time since the implementation of CMIPS II, perform the following:
  - a. Identify the magnitude of reported problems, such as the number of time sheets that resulted in delayed payment, which have been documented or reported to the applicable departments.

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- b. Determine how data on reported problems with the system are collected and, to the extent possible, identify the rate of complaint resolution.
9. Identify and assess any current plans for improvements or technological upgrades to CMIPS II. In doing so, perform the following:
  - a. Determine the timeline for any such plans.
  - b. If applicable, determine the reasons why there are no plans to improve identified problems.
  - c. Determine whether there is a plan in place to address a breakdown in the CMIPS II infrastructure or process, such as the May 2015 missing time sheet incident, to ensure that providers can still be paid and have access to the time sheets for the next pay period.
10. Review and assess any other issues that are significant to the audit.