



Assessment of Mobile / In-home COVID-19 Testing and Vaccine Services

Office of the County Auditor

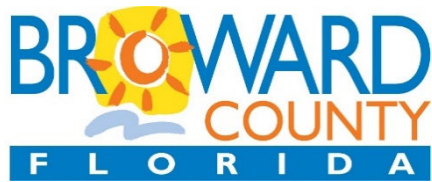
Assessment Report

Robert Melton, CPA, CIA, CFE, CIG
County Auditor

Assessment Conducted by:

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Report No. 23-07
January 26, 2023



OFFICE OF THE COUNTY AUDITOR

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January 26, 2023

Honorable Mayor and Board of County Commissioners:

We conducted an Assessment of Mobile/ In-home COVID-19 Testing and Vaccine Services. The objective of our assessment was to determine whether the services provided were commensurate with the costs of the program. We conclude that services provided were not commensurate with the costs of the program. Opportunities for Improvement are included in the report.

This assessment is not considered an audit in accordance with Generally Accepted Governmental Auditing Standards. Had we conducted an audit, we may have identified additional findings and concerns.

We appreciate the cooperation and assistance provided by the Office of the Medical Examiner and Trauma Services, Office of Regional Emergency Services and Communications, Florida Department of Health, Broward Ambulance, Inc. D/B/A American Medical Response and Century Ambulance, Inc. staff.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton
County Auditor

cc: Monica Cepero, County Administrator
Kimm Campbell, Deputy County Administrator
Andrew Meyers, County Attorney
Kevin Kelleher, Assistant County Administrator
Tracy Jackson, Director, Regional Emergency Services and Communications
Dr. Rebecca MacDougall, Chief Medical Examiner, Medical Examiner and Trauma Services

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INTRODUCTION

The Office of the County Auditor conducts audits and assessments of Broward County's entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted an Assessment of Mobile/ In-home COVID-19 Testing and Vaccine Services. The objectives of our assessment were to determine whether:

1. The services provided were commensurate with the costs of the program.
2. Any Opportunities for Improvement exist.

To determine whether services provided were commensurate with the costs of the program, we reviewed service provider agreements, analyzed invoices and units of service reports, and interviewed staff from the Office of the Medical Examiner and Trauma Services, Office of Regional Emergency Services and Communications, Florida Department of Health, Broward Ambulance, Inc. D/B/A American Medical Response and Century Ambulance, Inc.

This assessment is not considered an audit in accordance with Generally Accepted Governmental Auditing Standards. Had we conducted an audit, we may have identified additional findings and concerns.

Our assessment included such tests of records and other auditing procedures deemed necessary. The assessment period was May 2020 through May 2022; however, transactions, processes, and situations audited were not limited by the assessment period.

Overall Conclusion

We conclude that services provided were not commensurate with the costs of the program. Opportunities for Improvement are included in the report.

Background

On December 13, 2016, the Broward County (County) entered into agreements with Broward Ambulance, Inc. D/B/A American Medical Response (AMR) and Century Ambulance, Inc. (Century) to provide emergency backup ambulance services for the County. Between May 2020 and May 2022, the County entered into a series of amendments to the Agreements (Amendments) (five with AMR and six with Century) to provide mobile/in-home COVID-19 testing and vaccine services for elderly or disabled individuals (clients) who are homebound and without the ability to access a COVID-19 testing or vaccination site in Broward County (Program). The Office of the Medical Examiner and Trauma Services (OMETS) serves as the Contract Administrator for the original Agreement while the Office of Regional Emergency Services and Communications (Emergency Management) oversees the mobile/in-home COVID-19 testing and vaccine services under the Amendments.

Although a process for service delivery was not clearly defined in the Amendments, Program practices were developed between AMR and Century (Providers), Florida Department of Health in Broward County (FDOH) and the County. Under the Program, FDOH takes calls from, and schedules, clients requesting mobile/in-home COVID-19 testing and vaccine services. Each morning, FDOH provides the scheduled clients' information to the Providers along with the appropriate number of test kits and/or vaccines for the day. The Providers contact the clients and make visits to their homes to administer the tests and vaccines. At the end of the day, the Providers return unused kits and paperwork to the FDOH. FDOH maintains the applicable client service and health data and Provides reports to the County with the number of tests and vaccines administered by day by Provider (FDOH Files). The Providers bill the County in accordance with amounts specified in the Amendments, at a rate of \$100 an hour per employee performing the services. OMETS staff performs an initial review of the invoice and provides it to Emergency Management for final approval for payment. As shown in **Figure 1**, total billings under the Amendments for mobile/in-home COVID-19 testing and vaccine services were \$3,443,867 as of May 31, 2022, consisting of \$2,837,050 from AMR and \$606,817 from Century; Total number of vaccines and tests administered as of May 31, 2022, were 1,054 and 20,469, respectively.

Figure 1 – Provider Billings, Vaccines, and Tests As of May 31, 2022

	Billings	Vaccines	Tests
AMR	\$ 2,837,050	747	17,241
Century	\$ 606,817	307	3,228
Total	\$ 3,443,867	1,054	20,469

Source: Office of the County Auditor summary of
billing detail and FDOH Files provided by Emergency Management

OPPORTUNITIES FOR IMPROVEMENT

Our assessment disclosed certain policies, procedures and practices that could be improved. Our assessment was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

1. Providers Billed \$82,467 for 94 Days With no Record of Services Performed Which Represents 12.7% of Total Billings for One of the Providers.

FDOH provides reports to the County with the number of tests and vaccines administered by day by provider (FDOH Files). We reviewed the FDOH Files and noted certain dates where there were no records of services (administered tests and vaccines) provided. We identified 94 days with zero units of service provided amounting to \$82,467 (824.7 hours) billed over the approximate two-year period through May 2022. Specifically,

- Century billed \$76,867 (768.7 hours) for 93 days with zero units of service which represents 12.7% of Century's total billings of \$606,817.
 - 16 days for \$28,350 consisting of 10-20 hours billed per day.
 - 45 days for \$38,600 consisting of 8-9 hours billed per day.
 - 32 days for \$9,917 consisting of less than 8 hours billed per day.
- AMR billed \$5,600 (56 hours) for one day with zero units of service. This day, July 5th, 2021, was listed as "closed" on the FDOH Files.

The Contractual billing provisions states:

- AMR Amendment 1 and Century Amendment 2 and 3 state compensation as "\$100 per hour per employee". AMR Amendment 2 and after and Century Amendment 3 and after state compensation as "\$100 an hour per employee performing [services]."
- AMR Amendments 2 – 3 and Century Amendments 3 – 4 state "Payment shall be made only for Services actually performed and completed..."
- AMR Amendment 4 and Century Amendment 5 state "Contractor shall only invoice for and payment shall be made only for the time spent actually performing specimen collection and vaccinations that are completed..., invoiced at the rate of \$100/hour per employee performing specimen collection and vaccinations".

We recommend management:

A. Identify all potential overbillings by:

- i. Reviewing all billings during the term of the Amendments, by day, in comparison to units of service completed.
- ii. Investigate specific identified days with a high number of billed hours as compared to the units of service completed.

B. In consultation with the Office of the County Attorney, evaluate the feasibility of recovery of overbillings.

2. COVID Tests and Vaccines Were Administered at a High Cost Per Unit.

We compared total value of billings to the number of tests and vaccines performed as of May 31, 2022, and calculated an average cost of \$147 per test and \$411 per vaccine. These average costs appear high, even with the additional costs for at home services. According to the Centers for Medicare and Medicaid Services (CMS.gov), Medicare payment rates for administering COVID-19 “in home” vaccines are approximately \$75. Specifically, CMS.gov states “Medicare will pay approximately \$35 in addition to the standard administration amount (approximately \$40 per COVID-19 vaccine dose), for a total payment of approximately \$75 for a vaccine dose administered in a patient's home. We also geographically adjust the additional amount and administration rate based on where you administer the vaccine. We also identified a report entitled “Ensuring Access to COVID-19 Vaccines for Older Adults and People with Disabilities Who Are Homebound” issued by the Trust for America’s Health (TFAH.org) which indicates a cost per homebound vaccination of approximately \$125. Costs of administering tests would be lower than cost of administering vaccinations.

To determine the average cost per test, we analyzed the period from May 2020 through October 2021, which was prior to vaccines being offered and when only tests were provided. Based on expenditures and numbers of services delivered, we calculated an average cost per test of \$147 as shown in **Figure 2**.

Figure 2 – Determination of Average Cost Per Test

May 2020 Through Oct 2021	Payments (Per Provider Invoices)	\$ 2,551,525	a
	Tests (Per FDOH Files)	17,347	b
	Average Cost Per Test	\$ 147.09	c = a / b

Source: Office of the County Auditor Analysis of Provider Invoices and FDOH Files

To determine the average cost per vaccine, we then analyzed the period from November 2021 through May 2022 when both vaccines and tests were offered. Using the previously estimated

\$147 average cost per test, we imputed the portion of invoiced amounts attributable to testing services. We considered the remaining portion of invoiced amounts to be attributable to vaccinations, and we estimated the average cost per vaccine to be \$411. **Figure 3** shows the determination of the average cost per vaccine.

Figure 3 – Determination of Average Cost Per Vaccine

Nov 2021 Through May 2022	Average Cost Per Test	\$ 147.09	c
	Tests (Per FDOH Files)	3,122	d
	Payments Attributable to Tests	\$ 459,215	e = c x d
	Payments (Per Provider Invoices)	\$ 892,342	f
	Payments Attributable to Vaccines	\$ 433,127	g = f - e
	Vaccines (Per FDOH Files)	1,054	h
	Average Cost Per Vaccine	\$ 410.94	i = g / h

Source: Office of the County Auditor Analysis of Provider Invoices and FDOH Files

To identify causative factors for the high unit costs for services overall, as well as for the specific days sampled, we interviewed County (OMETS and Emergency Management), FDOH, AMR, and Century staff. Based on the interviews and review of the Amendments, we identified the following causative factors to the high unit costs:

- The COVID-19 pandemic required rapid deployment of new programs and resources which constrained typical consideration and oversight by County staff in establishing new programs such as procurement practices and contract development.
- Providers are compensated on an hourly basis, rather than on a unit of service basis, without adequate consideration of:
 - performance standards for the level of services to be provided for the hours paid, or
 - defined ‘allowable’ hours to be billed. For example, it is not clear whether the contractor may bill for transportation time between clients, lunch time for employees, or time incurred picking up supplies and dropping off paperwork with the FDOH, or if one or two persons are required to provide the services.
- FDOH handled operations while the County handled contracting and invoicing. Because of the disconnect between the two functions, any operational deficiencies impacting cost are not able to be readily identified and corrected.
- Client visits may be more efficiently routed, resulting in reduced time travel and the ability to provide services in fewer hours. Because the FDOH assigns clients to Providers on the morning of service, the Providers’ ability to efficiently route is limited.
- No shows may also occur.

We recommend management:

- A. For any additional Amendment or extension, include appropriate provisions that:
 - i. Define allowable billable hours addressing factors such as whether the contractor may bill for transportation time between clients, lunch time for employees, or time incurred picking up supplies and dropping off paperwork with the FDOH.
 - ii. Include performance standards identifying the level of services to be provided for the hours paid.
- B. For any additional Amendment or extension, consider pursuing payment terms per unit of service delivered rather than payment per hour of staff time.
- C. Pursue process efficiency improvements including:
 - i. Coordination with FDOH to ensure efficient and effective operational practices. Such coordination may include periodic update meetings to discuss program status, issues, changes as well as other communications and information exchanges.
 - ii. Notification to Providers in advance of scheduled appointments in order to allow Providers to schedule the appropriate number of staff each day commensurate with the number of appointments. Such practices should be memorialized, as applicable, within future amendments in the form of measurable required actions by each party. For example, a requirement that FDOH assigns appointments to Providers no later than 12 hours prior to each shift start and, absent other contract amendments, metrics on the maximum number of Provider staff to be scheduled and billed based on the number of appointments.
 - iii. Alignment of appointment times and geographic locations of clients to ensure efficient routing and minimize unnecessary travel time.

3. Provider Invoices Are Approved Without Adequate Consideration of Quantity of Services Received.

County staff approve vendor invoices for payment without adequate consideration of the services delivered in exchange for the hours charged. According to staff, Provider invoices are reviewed for mathematical accuracy and general reasonableness of hours billed but were not compared to the actual number of tests and vaccines performed by the Providers for the dates or periods invoiced. The Provider invoices, as submitted to the County, list the hours billed by employee by shift but do not list the number of tests and vaccines administered as required by the Amendments. The tests and vaccine counts are submitted to the County on a separate file from the FDOH (FDOH File). The Provider invoices are not compared to the FDOH File during the

approval process. Figures 4a and 4b shows an example of a Provider invoice and FDOH File, respectively.

Figure 4a – Provider Invoice – Contains Hours Billed

Description	Quantity	Start	Stop	Total Hours	Cost Per Staff	Total Cost
Staff	7	7/1/2021 7:30	7/1/2021 15:30	56.00	\$ 100.00	\$ 5,600.00
Staff	7	7/2/2021 7:30	7/2/2021 15:30	56.00	\$ 100.00	\$ 5,600.00
Staff	7	7/5/2021 7:30	7/5/2021 15:30	56.00	\$ 100.00	\$ 5,600.00
Staff	7	7/6/2021 7:30	7/6/2021 15:30	56.00	\$ 100.00	\$ 5,600.00
Staff	6	7/7/2021 7:30	7/7/2021 15:30	48.00	\$ 100.00	\$ 4,800.00

Source: Excerpt of AMR July 2021 Invoice

Figure 4b – FDOH File – Contains Quantity of Services Provided

Date	AMR
7/1/2021	21
7/2/2021	45
7/5/2021	closed
7/6/2021	3
7/7/2021	13

Source: Excerpt of July 2021 FDOH File

Note: This FDOH File excerpt lists COVID tests provided. Beginning November 2021, COVID vaccines were also provided and listed on a separate page within the FDOH file.

County staff viewed the program as a securing of resources (Providers available to administer COVID tests and vaccines) and did not establish performance metrics or expectations for the number of COVID tests and vaccines to be provided. For example, if the contractor bills and is paid for a 9-hour day, how many COVID tests and vaccines are expected.

Invoice review should include consideration of reasonableness for hours/amounts charged versus services received. As a result of inadequate invoice review, staff did not identify the questionable cost per unit of service and underlying service delivery inefficiencies noted in Opportunity for Improvements 1 and 2.

We recommend management

- A. Establish invoice review procedures that include consideration of reasonableness for amounts charged versus services received. Amounts billed should be specifically compared to services provided to proactively identify issues and take actions to address when needed.
- B. Require provides to include the number of tests and vaccines administered by day on each invoice, as well as any other details required to facilitate invoice review.

MANAGEMENT'S RESPONSE



Michael W. Ruiz, Assistant County Administrator

115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7333 • FAX 954-357-7360

M E M O R A N D U M

DATE: January 25, 2023

TO: Robert Melton, County Auditor

A handwritten signature in blue ink, appearing to read "Kelle", is written over the "TO:" line.

FROM: Michael W. Ruiz, Assistant County Administrator

SUBJECT: Management Response to Assessment of Mobile / In-Home Testing and Vaccine Services

The Office of Regional Emergency Services and Communications (RESC) along with County Administration have reviewed the Office of the County Auditor's (Auditor) Assessment Report on the Mobile / In-Home COVID-19 Testing and Vaccine Services and submits the following as Management's response.

In responding to the Assessment Report, Management believes it is important to note that given the prevailing market conditions during the height of the pandemic (the time when the County designed this program) contracting for units of service was not an available option. The only viable contract structure acceptable to ambulance service providers was one in which the County paid for reserving capacity. We acknowledge that under more traditional market conditions and potential future events, the County would likely insist on contracts paying only for completed tests and vaccinations as recommended in the Auditor's Report.

For context, provision of this lifesaving program was based on the urgent need to ensure maximum availability of limited resources due to the COVID-19 pandemic. To this end, we believe that the public was best served by reserving ambulance service provider availability, based upon a fixed hourly fee, and a daily service provision schedule, not on a per vaccine cost. Had we not done so, we do not believe we could have guaranteed Broward County residents who were homebound with access to the successful in-home testing and vaccinations this program provided. However, in hindsight, we acknowledge that additional performance standards may have reduced some of the payments to vendors.

Our key partner, Florida Department of Health in Broward County (FDOH) requested that providers be scheduled in advance to ensure continuity of program delivery. Although unconventional, this mode of service delivery became the de facto standard during the height of the pandemic response due to the high demand for such services and the

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uncertainty of the availability of vaccines. Any attempt to use conventional arrangements during the crisis, namely paying only for actual vaccinations and tests as opposed to reserving availability, could have resulted in service delivery gaps for this vulnerable population. We respectfully provide the following responses to the Auditor's three recommendations.

Auditor Recommendation 1

- A. Identify all potential overbillings
- B. Evaluate the feasibility of recovery of overbillings

Management Response to Recommendation 1

Given the fact that this agreement was written to pay for the reservation of capacity (i.e., staff hours versus units of service), ***Management does not concur with the recommendation.*** Since there were no minimum required units of service, there could be no overpayment. As stated earlier, we acknowledge that additional performance measures, may have mitigated payment for days in which no vaccines or tests were administered, noting that due to the prevailing market conditions at that time, it is not certain whether reaching agreement on such measures would have been possible.

Auditor Recommendation 2

- A. For any additional Amendment or extension, include appropriate provisions that i) define allowable billable hours and ii) include performance standards
- B. For any additional Amendment or extension, consider pursuing payment terms per unit of service delivered rather than payment per hour of staff time.
- C. Pursue process efficiency improvements including i) operational coordination with FDOH, 2) notifying Providers in advance of schedule appointments, and iii) aligning appointment times and geographic locations.

Management Response to Recommendation 2

The recommendation is no longer applicable, but Management concurs with the recommendations for future programs of this nature, assuming market conditions allow such a model to succeed. However, given market conditions during this program and the fact that the program ended on November 17, 2022, we are not able to implement these recommendations at this time.

Auditor Recommendation 3

- A. Establish invoice review procedures that include consideration of reasonableness for amounts charged versus services received.
- B. Require providers to include the number of tests and vaccines administered by day on each invoice, as well as any other details required to facilitate invoice review.

Management Response to Recommendation 3

The recommendation is no longer applicable, but Management concurs with the recommendations for future programs of this nature, assuming market conditions allow such a model to succeed. However, given market conditions during this program and the fact that the program ended on November 17, 2022, we are not able to implement these recommendations at this time.

Thank you for the opportunity to respond and provide Management's comments to the Audit Assessment. If there are any additions, deletions/omissions, or other changes or modifications to Management's response, please allow us the opportunity to review prior to issuance.

Should you have any questions, please do not hesitate to contact me or Tracy Jackson, Director of RESC.

c: Monica Cepero, County Administrator
Kimm Campbell, Deputy County Administrator
Kevin Kelleher, Assistant County Administrator
Tracy Jackson, Director, Regional Emergency Services and Communications
Dr. Rebecca MacDougall, Chief Medical Examiner, Office of Medical Examiner
and Trauma Services
Andrew Meyers, County Attorney