



Hon. George Maragos
Nassau County Comptroller



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VIA E-MAIL dmc@utopiahomecare.com AND U.S. MAIL

January 8, 2015

Ms. Diane Martinez, Executive Vice President
Utopia Home Care
60 East Main Street
Kings Park, NY11754

Re: Limited Audit of Utopia Home Care, Inc. 2012 Compliance with the Nassau County Living Wage Law

Dear Ms. Martinez:

A limited compliance audit was performed of contract number CQSS11000057 between Utopia Home Care, Inc. (“Utopia”) and Nassau County. The objectives of the audit were to determine whether Utopia was in compliance with the Nassau County Living Wage Law (“Law”) and the related Rules¹. The review period was calendar year 2012. To accomplish our objectives, we reviewed Utopia’s records, employees’ earnings records, and interviewed personnel.

We examined the August 2012 payroll records, and performed a detailed review of 127 employee records along with the corresponding Automated Time and Leave (“ATL”) Reports and payments received from Medicaid for the 95 eligible Medicaid recipients serviced by these employees. We ensured that the payroll was accurate by verifying that employees who worked on Medicaid cases per the Automated Time and Leave Report were on the payroll. We also compared the Medicaid remittance report with the ATL report to ensure that the clients billed for services rendered actually received the services. Based on our review, we found the agency to be in compliance with the Living Wage rate of pay.

¹ Rules of the County Comptroller and Rules of the County Executive.

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In addition, a test of the provision of compensated time off for Utopia's employees was performed. Except for one error of less than one hour's pay, Utopia was in compliance with compensated time off policies for its employees. The auditee acknowledged this error and has promised to correct it.

We also reviewed Utopia's health benefit policy and found it to be compliant with the Law. All of its employees were paid the Living Wage plus the health benefit supplement.

The matters covered in this report were discussed with the officials of Utopia Home Care, Inc. during the course of this audit. On December 18, 2014, our Office submitted a draft report to Utopia for comment. Utopia was offered, but declined to hold an exit conference. They also declined to provide a written response to the report. Due to the immateriality of the sole audit finding regarding compensated time, this review has been finalized.

Sincerely,

JoAnn F. Greene



Director of Field Audit