

# OFFICE OF THE NASSAU COUNTY COMPTROLLER



**Limited Review of Personal  
Touch Home Care of Long Island  
Compliance with the Nassau  
County Living Wage Law  
2017 - 2018**

*November 26, 2019*

**JACK SCHNIRMAN  
COMPTROLLER**

# OFFICE OF THE NASSAU COUNTY COMPTROLLER

## JACK SCHNIRMAN, COMPTROLLER

Kim G. Brandeau

*Deputy Comptroller for Administration  
& Operations, Audit Division*

Jeffrey R. Schoen

*Deputy Comptroller/Chief Counsel*

Anthony N. Dalessio

*Deputy Comptroller, Accounting Division*

### Audit Staff

JoAnn Greene, MBA, CPA

*Director of Field Audit*

Aurora Scifo, CPA

*Assistant Director of Field Audit*

Brian Fredericks

*Field Auditor IV*

Judy Scarlett

*Field Auditor II*



This report is also available on our website at: <https://www.nassaucountyny.gov/audits>



**OFFICE OF THE NASSAU COUNTY COMPTROLLER  
LIMITED REVIEW OF PERSONAL TOUCH HOME CARE OF LONG ISLAND  
COMPLIANCE WITH THE NASSAU LIVING WAGE LAW, 2017 & 2018**

**REPORT SUMMARY**

**WHY WE DID THIS REPORT**

This review was undertaken to determine if an agency which provides services to Nassau County, Personal Touch Home Care of Long Island, was in compliance with the Nassau County Living Wage Law, which requires payment of a living wage, and provision of health benefits or a health benefit supplement to certain employees. It also reviewed provisions of the agency's Memorandum of Understanding with Nassau County Department of Social Services. The Office of the Nassau County Comptroller is committed to undertaking living wage audits that get results.

**WHAT WE FOUND**

**We are pleased to find that Personal Touch Home Care of Long Island generally abided by Nassau County's Living Wage Law requirements.**

- Auditors identified underpaid wages and uncompensated time off of approximately \$8,800 to 55 employees:
  - 9 of 219 employees were paid less than the living wage rate resulting in underpayments of \$1,390; and
  - 46 employees were not granted 474 hours of earned compensated time off totaling \$7,509.
- 45 instances were found where aides worked more than the maximum 60-65 hours per week, including 18 instances where hours worked exceeded 80 hours per week, which potentially could impact patient care.

**WHAT WE RECOMMEND**

Personal Touch should:

- Pay the nine employees identified \$1,390 in wages and provide proof of payment to the Comptroller's Office;
- Pay the 46 employees identified \$7,509 owed for accrued compensated time or provide accrued time to these employees and provide proof of payment or accrual postings to the Comptroller;
- Assure employees are not working more hours than allowed.

**WHAT WAS THE RESPONSE?**

Personal Touch:

- Agrees with the findings. They will pay the employees the wages due and compensated time off, and provide proof of payment to the Comptroller's Office.
- Assure employees are not working more than 60-65 hours per week.

**WHY IS THIS REPORT IMPORTANT?**

Living wage audits such as this provide an important check on employers and provide real results in the form of back wages paid directly to impacted employees. We must continue to demand accountability from employers to assure that living wage requirements are strictly enforced.

## Executive Summary

### Purpose

The purpose of the review was to determine whether Personal Touch Home Care of Long Island:

- Complied with both the Nassau County Living Wage Law and the related Contract with Nassau County.
- Paid its employees, who performed work under the contract with Nassau County, the applicable wage rate and provided the required compensated time off.

### Introduction:

The Nassau County Living Wage Law (“Law”) ensures that employees of certain companies that receive County funds are earning a living wage and are receiving health benefits or a health benefit supplement. Additionally, the law provides that full-time employees receive 12 paid days off a year, and part-time employees who work at least 20 hours per week, receive proportionate compensated days off<sup>1</sup>.

The Summary of Findings and Recommendations as a result of this audit is below:

Summary of Audit Findings and Recommendations		
#	Audit Finding	Audit Recommendation (s)
1	Nine Employees Were Paid Less Than the Living Wage Rate Resulting in Underpayments of \$1,390	Personal Touch should: a) pay live-in aides the Living Wage rate for 13 hours per 24-hour shift; b) pay the nine employees the \$1,390 due; c) provide proof of payment to the Comptroller's Office; and d) ensure complete and accurate payroll records are maintained pursuant to the Nassau County contract.
2	46 Employees Were Not Granted 474 Hours of Earned Compensated Time Off Totaling \$7,509.	Personal Touch should: a) pay the 46 employees the \$7,509 owed for all accrued compensated time off owed or provide these employees the accrued time off; and b) provide proof of payment to the Comptroller's Office;
3	We Found 45 Instances Where Live-in Aides Worked More than the “60 Hours per Week Maximum” Stated in their Contract. This Included 18 Instances Where Hours Worked Exceeded 80 for the Week, potentially impacting Patient Care.	Personal Touch should adhere to the terms of the contract and MOU with regard to the number of hours employees work per week.

<sup>1</sup> Miscellaneous Laws of Nassau County- Title 57 – Nassau County Living Wage Law.

## Executive Summary

---

\*\*\*\*\*

The matters covered in this report have been discussed with the officials of Personal Touch Home Care of Long Island. On October 24, 2019, we submitted a draft report to Personal Touch Home Care of Long Island for their review. Personal Touch Home Care provided their response on November 13, 2019. Their response and our follow up to their response are included at the end of this report.

## Table of Contents

---

<b>INTRODUCTION.....</b>	<b>1</b>
<b>Background .....</b>	<b>1</b>
<b>Audit Scope, Objectives and Methodology.....</b>	<b>2</b>
<b>FINDINGS AND RECOMMENDATIONS .....</b>	<b>3</b>
<b>(1) Nine (9) of 219 Aides Were Paid Less Than the Living Wage Rate Resulting in Underpayments of \$1,390.....</b>	<b>3</b>
<b>(2) Forty-six (46) Employees Were Not Paid for 474 Earned Compensated Hours Totaling \$7,509 .....</b>	<b>4</b>
<b>(3) Auditors Found 45 Instances Where 19 Aides Worked More than the Maximum 60-65 Hours Per Week as Stated in their Contract; This includes 18 Instances Where the Hours Worked Exceeded 80 a Week, Potentially Impacting Patient Care .....</b>	<b>5</b>
<b>APPENDIX A - Compensated Time Off Pay Due Employees.....</b>	<b>7</b>
<b>APPENDIX B - Auditor’s Follow Up Comments to Personal Touch's Response.....</b>	<b>9</b>
<b>APPENDIX C - Personal Touch’s Response .....</b>	<b>12</b>

## Introduction

### **Background**

The Nassau County Living Wage Law ensures that employees of certain companies that receive County funds are earning a living wage and are receiving health benefits or a health benefit supplement. Additionally, the law provides that full-time employees receive 12 paid days off a year, and part-time employees who work at least 20 hours per week, receive proportionate compensated days off<sup>2</sup>.

The Living Wage Rates applicable to the review period (2017-2018) including the health benefit supplement rates are shown in Exhibit I below:

### **Exhibit I**

<b>Nassau County Living Wage Rates</b>				
<b>Effective Dates</b>		<b>Hourly Rates</b>		
<b>From</b>	<b>To</b>	<b>With Health Benefits</b>	<b>Health Benefit Supplement</b>	<b>Without benefits</b>
August 1, 2016	July 31, 2017	13.73	2.05	15.78
August 1, 2017	July 31, 2018	13.98	2.09	16.07
August 1, 2018	July 31, 2019	14.27	2.14	16.41

This review covers the contract between Personal Touch Home Care of Long Island and the Nassau County Department of Social Services (“Personal Touch”) as the “Provider” and the Nassau County Department of Social Services (“Department”) to provide personal care services<sup>3</sup> to recipients of Medicaid as authorized by the Department. The contract which became effective on January 1, 2011 is automatically renewable annually, unless terminated.

Personal Touch is reimbursed for these personal care services at rates set forth by the New York State Department of Health. Personal Touch’s payments for the years, 2017 through 2018, amounted to \$1.61 million (received payments of \$903,283 in 2017 and \$697,430 in 2018). Approximately 219 employees worked on the contract during the audit period 2017-2018, including 38 employees who worked as live-in aides<sup>4</sup>.

It should be noted that Personal Touch may also have other Medicaid clients who receive services through the Managed Long-Term Care Plan (MLTC), who are not covered by Nassau County contracts and are therefore not subject to the Nassau County Living Wage law. Personal Touch employees who work more than 40 hours per week are paid an overtime rate of one and a half

<sup>2</sup> Miscellaneous Laws of Nassau County- Title 57 – Nassau County Living Wage Law.

<sup>3</sup> New York State regulations 18 NYCRR et seq.

<sup>4</sup> Live in aides are assigned to remain in a patient’s home a full 24 hours per day.

## **Introduction**

---

times the hourly rate, regardless of whether they are working on a Nassau County Medicaid case or other private pay or Managed Care cases.

### **Audit Scope, Objectives and Methodology**

The review period covered from January 1, 2017 to December 31, 2018.

The objective of the review was to determine whether Personal Touch was following the Nassau County Living Wage Law and related Rules.

To accomplish the objectives, we performed the following procedures:

- Obtained the payroll and supporting documentation for employees who worked on Nassau County Department of Social Services cases during the scope period, including but not limited to patient schedules, visit history, and Medicaid Reimbursements and reviewed for accuracy
- Compared the payroll rate of pay for each employee with the applicable Living Wage rate.
- Calculated the compensated leave accrued that each employee was entitled to, based on 20 or more hours worked in a 40-hour work week, and compared to supporting documents.
- Reviewed the payroll records to determine whether employees, including live-in aides, worked more than the maximum hours allowed as specified in the contract.

We believe our review provides a reasonable basis for the findings and recommendations contained herein.



## Findings and Recommendations

### **AUDIT FINDING (1)**

#### **(1) Nine (9) of 219 Aides Were Paid Less Than the Living Wage Rate Resulting in Underpayments of \$1,390**

We reviewed Personal Touch individual payroll records for 2017 through 2018 and found that nine of the 219 aides were paid below the Nassau County Living Wage Rate<sup>5</sup>. The amount owed to these aides totals \$1,390.

Of the nine live-in aides:

- All were underpaid in 2017; and
- Four live-in aides were paid the correct rate for 10 of the 13 hours worked during their shifts. The remaining three hours were paid below the Living Wage Rate.

The underpayments ranged from \$11 to \$319 with an average underpayment of \$154. Exhibit II below shows the list of the 2017 -2018 underpayments for the nine employees.

#### **Exhibit II**

<b>Amount Due to Employees Paid Less Than the Living Wage Rate</b>			
<b>January 1, 2017 through December 31, 2018</b>			
<b>Employee Assigned No.</b>	<b>2017 Underpayment</b>	<b>2018 Underpayment</b>	<b>Total 2017-2018 Underpayments *</b>
38	\$ 318.60	\$ -	\$ 319
17	\$ 300.56		\$ 301
5	\$ 198.75	-	\$ 199
8	\$ 182.80	-	\$ 183
24	\$ 171.20		\$ 171
12	\$ 95.97	-	\$ 96
43	\$ 55.95	-	\$ 56
13	\$ 55.64		\$ 56
14	\$ 10.70		\$ 11
	<b>\$ 1,390.17</b>	<b>\$ -</b>	<b>\$ 1,390</b>

\* Rounded

<sup>5</sup> The Living Wage Rates are shown in Exhibit I of the Introduction Section of this report.

## **Findings and Recommendations**

---

The audit methodology included testing for payroll completeness and verification of health benefits supplements provided. The details of the tests performed are described below:

- The payroll completeness test found that 14.6%, that is, 32 of the 219 aides who worked on Nassau County cases were missing from the payroll submitted. This test was done by comparing Medicaid payments for personal care services in conjunction with the Patient Schedule and Visit records to the Payroll.
- The health benefits verification testing was performed to ensure that the employees paid the living wage rate without the health benefit supplement, were covered by health insurance. Comparison was done from payroll to health insurance invoices for employees who were not paid the health insurance supplement. Auditors confirmed that Personal Touch Care was properly applying the health benefit supplement.

### **Audit Recommendations:**

We recommend that Personal Touch Home Care of Long Island:

- a) pay live-in aides the Living Wage rate for 13 hours per 24-hour shift;
- b) pay the nine employees the total amount of \$1,390 owed;
- c) provide proof of payment to the Comptroller's Office; and
- d) ensure complete and accurate payroll records are maintained pursuant to the Nassau County contract.

### **AUDIT FINDING (2)**

#### **(2) Forty-six (46) Employees Were Not Paid for 474 Earned Compensated Hours Totaling \$7,509**

Our analysis of the 2017 and 2018 payroll registers revealed that 46 employees were not paid for 474 hours of accrued compensated time earned totaling \$7,509.

Of the 46 employees:

- In 2018, five employees were not paid \$218 for 14 hours of accrued compensated time earned.
- In 2017, 42 employees were not paid \$7,291 for 461 hours of accrued compensated time earned (one employee was not paid in both 2017 and 2018).

## **Findings and Recommendations**

---

The Nassau County Living Wage Law provides that each full-time employee is entitled to 12 paid days off, while part-time employees working at least 20 hours per week receive proportionate compensated days off<sup>6</sup>.

Appendix A includes a summary of compensated time off due each employee.

Auditors analyzed weekly hours worked for the 219 employees to determine whether Personal Touch accurately calculated and paid earned compensated time off.

### **Audit Recommendations:**

We recommend that Personal Touch:

- a) pay the 46 employees the \$7,509 owed for all accrued time or provide these employees the accrued time off; and
- b) provide proof of payment or accrual postings to the Comptroller's Office.

### **AUDIT FINDING (3)**

#### **(3) Auditors Found 45 Instances Where 19 Aides Worked More than the Maximum 60-65 Hours Per Week as Stated in their Contract; This includes 18 Instances Where the Hours Worked Exceeded 80 a Week, Potentially Impacting Patient Care**

The contract between Personal Touch and Nassau County states, "*The provider shall ensure that no aide is assigned to work in excess of twelve (12) hours per day or in excess of sixty (60) hours per week on average. Live in aides will be expected to work no more than thirteen (13) hours within the twenty-four (24) hours per day they are on call and no more than five (5) days per week on average*"

Our analysis of the payroll for the period 2017-2018 noted 45 instances (weeks of work) where 19 aides worked more than the 60 hour per week maximum or, for live-in aides, more than the 65 hour per week maximum.

Of the 45 weeks reviewed, there were 18 weeks where aides worked seven days a week totaling more than 80 hours per week. In 15 of these 18 instances, the aide worked as much as 91 hours in a week (13 hours per day times 7 hours per week).

Additionally, one live-in aide worked a total of 48 consecutive days between July 9 to August 25, 2017.

Exhibit III below shows the number of aides who worked more than the maximum amount allowed per week in 2017 and 2018 and of these aides the number who worked more than 80 hours per week.

---

<sup>6</sup> Miscellaneous Laws of Nassau County- Title 57 – Nassau County Living Wage Law.

## Findings and Recommendations

### EXHIBIT III

<b>Employees Who Worked More Than the Maximum Allowed of 60/65 Hours Per Week January 1, 2017 through December 31, 2018</b>			
<b>Year</b>	<b># of Employees</b>	<b># of Weeks Worked</b>	<b>#of Weeks Worked <math>\geq</math> 80 Hrs</b>
<b>2017</b>	<b>18</b>	<b>42</b>	<b>16</b>
<b>2018</b>	<b>1</b>	<b>3</b>	<b>2</b>
<b>Total</b>	<b>19</b>	<b>45</b>	<b>18</b>

Over scheduling caregivers, (working long hours each day, seven days per week), may result in worker fatigue and may impact the quality of care given to the patients. A copy of this report will therefore be provided to the Nassau County Department of Social Services which is responsible for monitoring this vendor.

#### **Audit Recommendation:**

We recommend that Personal Touch adhere to the terms of the contract with regards to the number of hours aides work per week.

**APPENDIX A - Compensated Time Off Pay Due Employees**

<b>Employees Compensated Time Off Pay Due Employees January 1, 2017-December 31, 2018</b>						
<b>Employee Assigned No.</b>	<b>Year 2017</b>		<b>Year 2018</b>		<b>Total Unpaid Accrued Hours</b>	<b>Total Amount Due *</b>
	<b>Unpaid Accrued Hours</b>	<b>Amount Unpaid</b>	<b>Unpaid Accrued Hours</b>	<b>Amount Unpaid</b>		
1	3.65	\$ 57.53		\$ -	3.65	\$ 58
2	9.11	\$ 146.46			9.11	\$ 146
3	1.25	\$ 19.66		\$ -	1.25	\$ 20
4		\$ -	2.23	\$ 36.08	2.23	\$ 36
6	31.71	\$ 509.65	1.64	\$ 26.49	33.35	\$ 536
7		\$ -	1.11	\$ 17.80	1.11	\$ 18
8	23.67	\$ 379.91		\$ -	23.67	\$ 380
9	3.69	\$ 59.33		\$ -	3.69	\$ 59
10	3.51	\$ 55.66		\$ -	3.51	\$ 56
12	3.69	\$ 59.33		\$ -	3.69	\$ 59
15	10.83	\$ 171.95			10.83	\$ 172
16	14.11	\$ 226.74		\$ -	14.11	\$ 227
18	3.20	\$ 50.43		\$ -	3.20	\$ 50
20	27.64	\$ 436.19		\$ -	27.64	\$ 436
21	3.05	\$ 29.13		\$ -	3.05	\$ 29
22	16.52	\$ 260.69		\$ -	16.52	\$ 261
23		\$ -	6.74	\$ 108.27	6.74	\$ 108
25	7.94	\$ 110.96		\$ -	7.94	\$ 111
26	2.22	\$ 35.60		\$ -	2.22	\$ 36
27	7.38	\$ 116.51		\$ -	7.38	\$ 117
28	3.69	\$ 59.33		\$ -	3.69	\$ 59
29	37.93	\$ 602.14		\$ -	37.93	\$ 602
30	4.28	\$ 68.78		\$ -	4.28	\$ 69
31	6.92	\$ 110.92		\$ -	6.92	\$ 111
32	22.38	\$ 355.66		\$ -	22.38	\$ 356
33	7.29	\$ 115.05		\$ -	7.29	\$ 115
34	3.65	\$ 57.53		\$ -	3.65	\$ 58
35	22.15	\$ 349.53		\$ -	22.15	\$ 350
36	25.47	\$ 409.35		\$ -	25.47	\$ 409

\*Rounded to the nearest whole number

*Continued on Next Page*

**APPENDIX A - Compensated Time Off Pay Due Employees**

Employees Compensated Time Off Pay Due Employees January 1, 2017-December 31, 2018						
Employee Assigned No.	Year 2017		Year 2018		Total Unpaid Accrued Hours	Total Amount Due *
	Unpaid Accrued Hours	Amount Unpaid	Unpaid Accrued Hours	Amount Unpaid		
37	1.85	\$ 29.13		\$ -	1.85	\$ 29
38	12.90	\$ 205.40			12.90	\$ 205
39	11.64	\$ 184.87			11.64	\$ 185
40		\$ -	1.85	\$ 29.66	1.85	\$ 30
41	12.87	\$ 203.17		\$ -	12.87	\$ 203
44	48.50	\$ 765.33		\$ -	48.50	\$ 765
45	15.24	\$ 244.91		\$ -	15.24	\$ 245
46	11.79	\$ 187.22			11.79	\$ 187
47	6.46	\$ 103.82		\$ -	6.46	\$ 104
48	11.63	\$ 183.51		\$ -	11.63	\$ 184
49	4.85	\$ 76.46		\$ -	4.85	\$ 76
50	2.31	\$ 37.08		\$ -	2.31	\$ 37
51	5.01	\$ 79.01		\$ -	5.01	\$ 79
52	1.80	\$ 28.40		\$ -	1.80	\$ 28
53	1.34	\$ 21.12		\$ -	1.34	\$ 21
54	1.80	\$ 28.92		\$ -	1.80	\$ 29
55	3.69	\$ 58.26		\$ -	3.69	\$ 58
	<u>460.60</u>	<u>\$ 7,290.62</u>	<u>13.56</u>	<u>\$ 218.30</u>	<u>474.16</u>	<u>\$ 7,509</u>

\* Rounded to the nearest whole number.

**APPENDIX B - Auditor's Follow Up Comments to Personal Touch's Response**

---

**Appendix B contains an analysis of Personal Touch's response to the Draft Audit report and the Auditors follow up comments to Personal Touch's response. Personal Touch's full response letter as submitted is included in Appendix C**

**AUDIT FINDING (1)**

**(1) Nine (9) Aides Were Paid Less Than the Living Wage Rate Resulting in Underpayments of \$1,390**

**Audit Recommendations:**

We recommend that Personal Touch Home Care of Long Island:

- a) pay live-in aides the Living Wage rate for 13 hours per 24-hour shift;
- b) pay the nine (9) employees the total amount of \$1,390 owed;
- c) provide proof of payment to the Comptroller's Office; and
- d) ensure complete and accurate payroll records are maintained pursuant to the Nassau County contract.

**Personal Touch Response to Recommendation (1)**

*We switched systems in 2017 and in the switch, our reports did not pick up Medicaid Pending cases that later were approved for Medicaid. The non-payment of the living wage was due to this oversight. Our current system accurately reflects such activity and we are sure to comply on a go-forward basis. We will be paying the 9 employees their time owed totaling \$1,390.17. Once the checks are issued, we will forward proof of payment to the comptroller's office.*

**Auditor's Follow Up Response to Recommendation (1)**

We concur with Personal Touch's response to pay all wage underpayments to the nine employees.

We restate that Personal Touch provide the Comptroller's Office proof of payments made to employees.

**APPENDIX B - Auditor's Follow Up Comments to Personal Touch's Response**

**AUDIT FINDING (2)**

**(2) Forty-six (46) Employees Were Not Paid for 474 Earned Compensated Hours Totaling \$7,509**

**Audit Recommendations:**

We recommend that Personal Touch:

- a) pay the 46 employees the \$7,509 owed for all accrued time or provide these employees the accrued time off. and
- b) provide proof of payment or accrual postings to the Comptroller's Office.

**Personal Touch Response to Recommendation (2)**

*We switched systems in 2017 and in the switch, the reports did not pick up Medicaid Pending cases that later were approved for Medicaid. In addition, when calculating compensated days owed, we rounded to the nearest whole number, which in some cases caused the employees to be underpaid the difference between the actual days and the rounded days. Thirdly, when using the rate to calculate the amount owed, we used an average rate for the year (rates changed midyear) and multiplied that by the total days owed, as opposed to going back to the specific time and using the corresponding rates for the exact days.*

*As a result of new information provided (check payments to employees) we have reduced the total compensated time due from "\$8,170.37 due to 50 employees" to "\$7,508.92 due to 46 employees". We will be paying the 46 employees their time owed totaling \$7,508.92. Once the checks are issued, we will forward proof of payment to the comptroller's office.*

**Auditor's Follow Up Response to Recommendation (2)**

We concur with Personal Touch's response and are pleased that they will make the payments to the 46 employees specified in Appendix A of the report.

We reiterate that Personal Touch provide proof of payments to the Comptroller's Office.



**APPENDIX B - Auditor's Follow Up Comments to Personal Touch's Response**

---

**AUDIT FINDING (3)**

**(3) Auditors Found 45 Instances Where 19 Aides Worked More than the Maximum 60-65 Hours Per Week as Stated in their Contract; This includes 18 Instances Where the Hours Worked Exceeded 80 a Week, Potentially Impacting Patient Care.**

**Audit Recommendations:**

We recommend that Personal Touch adhere to the terms of the contract with regards to the number of hours aides work per week.

**Personal Touch Home Care's Response to Recommendation (3)**

*Effective immediately, Personal-Touch Home Care of Long Island, Inc. is limiting the amount of hours that a caregiver is permitted to work to 60-65 hours per week and all live- in cases are staffed on a rotational basis with two caregivers.*

**Auditor's Follow Up Response to Recommendation (3)**

We are pleased that Personal Touch will be adhering to the terms of the contract regarding the number of hours employees are permitted to work per week.

## APPENDIX C - Personal Touch's Response



November 13, 2019

JoAnn Greene,  
Director of Field Audit  
Nassau County Comptroller's Office  
240 Old Country Road Room 207

Re: Draft Report – Limited Review of the Personal Touch Home Care of Long Island Compliance with the Nassau County Living Wage Law 2017 - 2018

Dear Ms. Greene

In response to the draft report dated October 24, 2019, the following responses to the audit recommendations are submitted for your review.

### Finding 1 Audit Recommendations

*We recommend that Personal Touch Home Care of Long Island:*

- a) pay live-in aides the Living Wage rate for 13 hours per 24-hour shift;*
- b) pay the nine (9) employees the total amount of \$1,390 owed;*
- c) provide proof of payment to the Comptroller's Office; and*
- d) ensure complete and accurate payroll records are maintained pursuant to the Nassau County contract.*

### Personal Touch response:

We switched systems in 2017 and in the switch, our reports did not pick up Medicaid Pending cases that later were approved for Medicaid. The non-payment of the living wage was due to this oversight. Our current system accurately reflects such activity and we are sure to be in compliance on a go-forward basis.

We will be paying the 9 employees their time owed totaling \$1,390.17. Once the checks are issued, we will forward proof of payment to the comptroller's office.

### Finding 2 Audit Recommendations

*We recommend that Personal Touch of Long Island:*

- a) pay the fifty (50) employees identified the \$8,170 owed for all accrued time or provide accrued time off for these employees as identified; and*
- b) provide proof of payment or accrual postings to the Comptroller's Office.*

Personal Touch Home Care  
1985 Marcus Avenue, suite 202 • Lake Success, NY 11042 >  
718-468-4747 • 718-264-5833  
www.pthomecare.com

## APPENDIX C - Personal Touch's Response



### **Personal Touch response:**

We switched systems in 2017 and in the switch, the reports did not pick up Medicaid Pending cases that later were approved for Medicaid . In addition, when calculating compensated days owed, we rounded to the nearest whole number, which in some cases caused the employees to be underpaid the difference between the actual days and the rounded days. Thirdly, when using the rate to calculate the amount owed, we used an average rate for the year (rates changed midyear) and multiplied that by the total days owed, as opposed to going back to the specific time and using the corresponding rates for the exact days.

As a result of new information provided (check payments to employees) we have reduced the total compensated time due from "\$8,170.37 due to 50 employees" to "\$7,508.92 due to 46 employees". We will be paying the 46 employees their time owed totaling \$7,508.92. Once the checks are issued, we will forward proof of payment to the comptroller's office.

### **Finding 3 Audit Recommendations**

*We recommend that Personal Touch adhere to the terms of the contract with regards to the number of hours aides work per week.*

### **Personal Touch response:**

Effective immediately, Personal-Touch Home Care of Long Island, Inc. is limiting the amount of hours that a caregiver is permitted to work to 60-65 hours per week and all live in cases are staffed on a rotational basis with two caregivers.

Sincerely,

Chaim Blumberg  
Controller

Personal Touch Home Care  
1985 Marcus Avenue, suite 202 • Lake Success, NY 11042 >  
718-468-4747 • 718-264-5833  
www.pthomecare.com

