

**Nassau County  
Office of the Comptroller**



**Limited Review of Department of Social Services'  
Foster Care Payments for Duplicate Claims**

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*Comptroller*

**January 30, 2012**

**NASSAU COUNTY**  
**OFFICE OF THE COMPTROLLER**

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## Executive Summary

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### **Background**

The Department of Social Services (“DSS”) provides financial assistance and supportive services to eligible individuals and families in Nassau County (“County”) consistent with Federal and State laws. DSS contracts with institutions and certifies families to provide foster care to children when their parents are unable to care for them. The Foster Care program falls under the Adoption and Safe Families Act<sup>1</sup> which ensures children and parents receive timely and appropriate services to return children safely to their families or to clear the way for children to be adopted.

Foster care is a reimbursable program, for which the County pays up-front and then receives reimbursement from the State and/or Federal government for their share. Reimbursement is as follows:

- Title IV-E Eligible Children<sup>2</sup>: 50% Federal, 25% State, and 25% County
- Emergency Assistance to Families (“EAF”) Children: 100% Federal up to Allocation Amount, 100% County after the Allocation Amount is met
- Non-Title IV-E Eligible Children: 50% State and 50% Local

At the close of 2010, 1,025 children were in foster care, as follows:

#### **Children in Foster Care as of December 2010**

<b>Category</b>	<b>Number</b>
Foster Boarding Home	184
Institutions	128
Others*	112
Persons in Need of Supervision (PINS)	33
Adoption Subsidy	<u>568</u>
<b>Total</b>	<b>1,025</b>

\*Others consists of children in approved relatives’ homes, group residences, group homes, agency operated boarding homes or other homes.<sup>3</sup>

### **Review Scope, Objective and Methodology**

The Comptroller’s Office Vendor Claims Unit (“Vendor Claims”) notified the Comptroller’s Field Audit Section (“Field Audit”) of suspected duplicate/overlapped foster care payments. Our objective was to examine 202 regular service and maintenance payments<sup>4</sup> totaling \$448,173

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<sup>1</sup> Adoption and Safe Families Act of 1997, Public Law 105-89 105<sup>th</sup> Congress.

<sup>2</sup> The Federal Foster Care Program is authorized by Title IV-E of the Social Security Act, as amended. A foster child must meet a number of eligibility requirements to maintain Title IV-E eligibility.

<sup>3</sup> DSS Facts and Figures, December 2010.

<sup>4</sup> Per the WMS Services Coding Guide (September 23, 2010), Purchase of Service Code 61 payments are for regular service and maintenance at foster boarding homes and institutions. A daily rate for the board and care of each child

## Executive Summary

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made during the period January 1, 2008 – December 31, 2009 to determine if in fact duplicate or overlapping payments had occurred. In addition, we performed a follow-up review of 1,443 regular service and maintenance payments totaling \$4,126,866 made during the period January 1, 2010 through March 22, 2010 for duplicate or overlapping payments.

State aid rates for foster boarding home regular service and maintenance ranged from \$17.10 to \$56.84 per diem<sup>5</sup>, while rates for regular service and maintenance for institutions ranged from \$23.50 to \$650<sup>6</sup> per diem. Our review also examined the payment process in order to identify the conditions that allowed the duplicate payments to occur.

In order to achieve our objectives, we:

- reviewed DSS' Welfare Management System ("WMS") and Benefits Issuance and Control System ("BICS") to determine what was paid versus what should have been paid for the cases involved;
- interviewed key staff members of three units that participate in the foster care payment process, Children's Services,<sup>7</sup> Services System Support<sup>8</sup> and the Fiscal Department<sup>9</sup>, to obtain an understanding of the foster care payment process and to identify weaknesses in the payment process which allowed duplicate/overlapped payments to occur;
- identified the duplicate/overlapped payments and brought them to the attention of DSS management and discussed ways to prevent such exceptions in future; and
- verified that DSS took action to obtain reimbursement for overpayments made to institutions or foster boarding home providers, where ever possible.

### **Summary of Significant Review Findings**

Vendor Claims referred 202 suspected duplicate foster care regular service and maintenance payments totaling \$448,173 made during the period January 1, 2008 through December 31, 2009 to Field Audit for review. After reviewing each transaction in DSS' BICS System, we determined that 76 payments totaling \$78,334 consisted of duplicate or overlapping payments. In order to determine if the duplications were continuing, we obtained a database of foster care regular service and maintenance payments from DSS for the period January 1, 2010 through March 22, 2010 containing 1,443 foster care payments totaling \$4,126,866. Our review of these payments identified seven duplicate payments totaling \$5,079, indicating that the problem was continuing. These exceptions were brought to the attention of DSS, which confirmed the

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is paid based on factors including the child's age, special needs, type of care, i.e., foster boarding home, group home, or institution, and administrative costs.

<sup>5</sup> Per OCFS Maximum State Aid Rates for Foster Boarding Home Payments and Adoption Subsidies 2008-2009 Rate Year.

<sup>6</sup> Per Contracted Rates for Voluntary Agencies Inquiry Summaries provided by DSS.

<sup>7</sup> The unit collaborates with different agencies in the County to coordinate services to work with families that are identified by their caseworkers to be in crisis.

<sup>8</sup> The unit reviews and processes foster boarding home care claims.

<sup>9</sup> The unit reviews and processes institutional foster care claims and all check payments.

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## Executive Summary

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findings. Duplicate payments are an area of concern because federal guidelines provide that foster care funds should be expended for intended purposes.<sup>10</sup>

We interviewed personnel at DSS in order to understand the business process for foster care payments and to identify the cause of the duplicate or overlapping payments. This review found that key controls to prevent duplicate payments were not in place. There were no internal DSS written policies and procedures for foster care payments and no segregation of duties whereby one person enters data and a supervisor approves it. In fact, three different units entering data for payments thought that the other units were reviewing those payments.

Based on these findings, and additional issues covering other types of payments, Vendor Claims assigned an employee to work full-time at DSS. This on-site employee was given inquiry access to the WMS/BICS systems and now performs a desk audit of DSS payments before the claims are approved for payment.<sup>11</sup> This has resulted in the detection of certain errors in foster care claims, such as computational errors and errors on attendance sheets, reducing the risk of incorrect payments. However, due to the volume of individual foster care payment transactions, the review is not sufficient to prevent duplicate foster care payments from occurring.

Although DSS staff have been generating and reviewing WMS reports in order to capture potential duplicate or overpayments, not all instances of potential duplicate payments are captured by the reports, particularly when a child is transferred from one foster boarding home or institution to another. The New York State Office of Children and Family Services (“OCFS”) was asked to provide additional exception reports to assist DSS in addressing the problem of duplicate foster care payments. In July of 2011, OCFS provided DSS with a new report, which is under review by DSS staff for additional duplicate payments. DSS’ preliminary review of the report revealed duplicate payments are still occurring as of June 2011. It is essential that DSS establish payment procedural controls over this area and follow up with OCFS to obtain additional exception reports.

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The matters covered in this report have been discussed with the officials of DSS during this audit. On August 22, 2011 we submitted a draft report to DSS with a request for comments. DSS’ comments, received on September 9, 2011, and our response to those comments are included as an appendix to this report.

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<sup>10</sup> Per U.S. Department of Health and Human Services, Administration for Children & Families, Program & Funding Highlights for Title IV-E Foster Care.

<sup>11</sup> The Vendor Claims employee stationed at DSS reviews various categories of indirect payments to service providers and vendors, including LIPA and KeySpan payments, homemaker payments and most categories of foster care, adoption and day care payments (i.e., institutional foster care regular service and maintenance payments). Indirect payments are generally supported by vouchers and other documentation. Direct payments are made directly to the client via check or direct deposit and generally have no supporting vouchers. These payments are reviewed and signed-off by DSS staff. They include payments for client transportation, Family Assistance, Emergency Assistance, Medicaid, HEAP, guide dogs, and payments to clients for day care. New York State is instituting more and more direct payments for localities.

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## Findings and Recommendations

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### **Finding (1):**

#### **Foster Care Duplicate Payments Noted With DSS Implementing Corrective Action**

During our testing of the 202 suspected payment duplications totaling \$448,173 referred to Field Audit by Vendor Claims, we identified 76 Foster Care regular service and maintenance duplicate/overlapping payments of \$78,334 for the period January 1, 2008 through December 31, 2009. These overpayments included 6 duplicate payments to one service provider totaling \$35,789. The service provider reported a child being present in two of its facilities for the same time period. An additional review of foster care payments for the period January 1, 2010 through March 31, 2010, was conducted to determine if the problem was continuing. A review of a database of 1,443 foster care payments made from January through March of 2010 totaling \$4,126,866 revealed 7 duplicate payments totaling \$5,079. These duplicate/overlapping payments were referred to DSS for review and confirmed by DSS staff.

Based on these findings, DSS recouped \$52,475, including the \$35,789 overpayment noted in our review from the service provider who reported a child as present in two facilities at the same time. DSS established a new process to “intercept” payments<sup>12</sup> to foster care service providers who have received duplicate payments. As a result of their new intercept process, an additional \$2,894 was recovered from service providers as of December 31, 2010. Additionally, Vendor Claims sent an on-site employee to DSS on a full-time basis to review claims, including foster care payments, in an effort to combat this problem.<sup>13</sup> While this has resulted in the detection of certain foster care claim errors, such as computational errors and errors on attendance sheets, preventing some incorrect payments, the review will not disclose all duplicate foster care payments, due to the volume of individual foster care transactions.

DSS employees are reviewing daily and monthly WMS/BICS reports designed to capture overpayments. However overpayments to providers continue to occur because not all instances of potential duplicate payments are captured by the current reports. For example, when a child is transferred from the care of one foster care service provider to another, the current reports will not capture payments to both service providers for an overlapping period. After consulting with DSS, we contacted a representative of OCFS to inquire if the WMS/BICS system could provide additional exception reports to assist DSS in addressing the problem of duplicate foster care payments. We were informed on October 29, 2010 that OCFS Audit and Quality Control was developing a report of duplicate payments using the County’s BICS system files which will be available to DSS when completed. In July of 2011, OCFS provided DSS with the report, which is currently under review by DSS staff for additional duplicate payments. DSS’ preliminary review of the report revealed duplicate payments are still occurring as of June 2011.

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<sup>12</sup> The intercept process was established by DSS in May, 2010.

<sup>13</sup> The Vendor Claims employee stationed at DSS reviews various categories of indirect payments to service providers and vendors, including LIPA and KeySpan payments, homemaker payments and most categories of foster care, adoption and day care payments (i.e., institutional foster care tuition and regular service and maintenance payments and single foster care payments to institutions and foster boarding homes for items such as camp fees and clothing). Indirect payments are generally supported by vouchers and other documentation.

## **Findings and Recommendations**

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Duplicate payments are an area of concern because U.S. Department of Health and Human Services guidelines provide that foster care funds should be expended for intended purposes.<sup>14</sup>

### **Review Recommendations:**

DSS should:

- a) implement a review process whereby required data entry is reviewed for duplicate or overlapping review periods and approved by a supervisor before payments are made;
- b) regularly consult with OCFS regarding the new measures and the new WMS/BICS report; and
- c) investigate all incidences cited in the OCFS reports.

### **Finding (2):**

#### **Untimely Submission of Foster Care Movement Forms is a Major Cause of Duplicate Payments**

When a child is moved from a foster care institution or boarding home to another service provider, a movement form is completed by the caseworker to ensure payment to the correct service provider. Untimely submission of movement forms by caseworkers delays their entry into the WMS system. This exception and the lack of timely notification by institutions regarding a child's relocation are major causes of duplicate foster care payments.

Duplicate foster care payments have been noted by Vendor Claims and are often due to movement forms not being processed by the caseworker on a timely basis when a child is moved from one foster care institution or home to another. Institutions caring for foster children should keep caseworkers advised of the movement of children in their care (i.e. if a child moves from institutional foster care to a foster boarding home). However, DSS sometimes only becomes aware of such changes when the institutions review their monthly foster care pre-rosters and mark any needed corrections and changes.

The delay by caseworkers of entering child movement forms into the Welfare Management System (WMS) caused one child to be reported as present in two different facilities maintained by the same service provider at the same time, resulting in a \$35,789 overpayment.

In January 2010, DSS implemented a weekly follow-up by a Children's Service's employee to ensure that caseworkers are promptly preparing movement forms; this will assist in eliminating duplication and overlapping service payments to providers, if based on the movement of the child.

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<sup>14</sup> U. S. Department of Health and Human Services, Administration for Children & Families, Title IV-E Foster Care Program Highlights.



## **Findings and Recommendations**

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### **Review Recommendations:**

DSS should:

- a) consider taking action to ensure that institutions are advising DSS of the relocation of children in a timely manner;
- b) ensure all movement forms are processed timely to prevent overpayment to providers;
- c) establish written procedures detailing the foster care movement form process to ensure controls are in place to prevent overpayments to providers; and
- d) in instances where movement forms are not completed on a timely basis, generate a payment history for the child and provide it to the Services System Support and Fiscal Department for their review of pre-rosters or rosters before payments are made to foster care service providers.

### **Finding (3):**

#### **DSS Lacks Structured Guidelines for the Foster Care Payment Process**

Written policies and procedures are a key component of an organization's internal control environment, as they formally establish and communicate to staff the manner in which to conduct the day-to-day operations of the organization. The employees of the three units involved with foster care payments rely on the manuals and regulations of the New York State Office of Children and Family Services<sup>15</sup> ("OCFS") for guidance in administering foster care. However, OCFS guidance does not cover DSS' internal foster care payment procedures.

In addition, the DSS Foster Care Payment Flowchart, which shows the foster care payment process, is both incomplete and out of date. It does not contain the processes for recurring payments to parents or for single institutional payments. The flowchart shows checks are brought to the County Treasurer's Office for signature, but in fact checks are now prepared at the County Treasurer's Office and picked up by DSS employees.

The lack of written procedures detailing the foster care payment processes contributed to employees processing payments without detecting and preventing duplicate and overlapping service period payments.

### **Review Recommendations:**

DSS should:

- a) develop and disseminate written foster care payment procedures for the three units involved (Children's Services, Services System Support and Fiscal Department). Written procedures should include both the processing and review functions; and
- b) update the Foster Care Payments Flowchart to reflect the current payment processes.

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<sup>15</sup> Children's Services uses the New York State Office of Children and Family Services *Standards of Payment for Foster Care of Children Program Manual*, August 2006.

## Findings and Recommendations

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### **Finding (4):**

#### **Not all Foster Care Claims Were Adequately Supported for the Vendor Claims Department Review Process**

According to the Nassau County Charter §402, the Comptroller has the authority to “audit and approve all bills, invoices, payrolls and other evidences of claims, demands, or charges against the County, and determine the regularity, legality, and correctness of the same”.<sup>16</sup> This provision ensures an independent review of all foster care payments. At the outset of our review, DSS Fiscal Department personnel advised us that claim vouchers for recurring payments to foster boarding homes for the monthly care of the foster child<sup>17</sup> are not sent to the Comptroller’s Office. These monthly entitlement payments<sup>18</sup> to foster boarding homes are supported by a Services Authorization Form<sup>19</sup> authorized by a DSS caseworker, which establishes payment authorizations that are in effect for a six month period. The payments are made directly to foster parents via direct deposit or checks. Maximum state aid rates for foster boarding home payments ranged from \$17.50 to \$56.84 per diem based on the age and needs of the child.<sup>20</sup> Recurring foster care boarding home payments for June 2011 were \$143,608.

### **Review Recommendations:**

DSS and Vendor Claims should jointly investigate the logistics needed to provide Vendor Claims adequate backup for review and approval of recurrent foster boarding homes payments.

### **Finding (5):**

#### **There is a Lack of Segregated Review of WMS/BICS System Entries**

As a follow-up to our finding regarding duplicate payments, we reviewed the foster care payment process and noted that a supervisory review of data entered into the system was not performed. An independent supervisory review is an integral part of a good internal control system. Segregation of duties between entry and review ensure the accuracy of the data entered.

Movement forms, level of difficulty (“LOD”) rate changes<sup>21</sup>, foster care rate changes from New York State and recertification<sup>22</sup> forms are entered into the system. Our review noted that there

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<sup>16</sup> Nassau County Charter, § 402.4.

<sup>17</sup> Purchase of Service Code 61 type payments for regular service and maintenance are payments for the board and care of the foster child. A daily rate for the board and care of each child is paid based on factors including the child’s age and special needs.

<sup>18</sup> A government entitlement program guarantees certain benefits to a segment of the population who meet certain qualifications. The individual is entitled by law to the benefits of the program.

<sup>19</sup> Services Authorization Form LDSS-2970.

<sup>20</sup> OCFS Maximum State Aid Rates for Foster Boarding Home Payments and Adoption Subsidies for July 1, 2008 through March 31, 2009 Rate Year.

<sup>21</sup> The age of the child and/or the level of difficulty of caring for a foster care child change the foster care rate the service provider receives.

<sup>22</sup> The service period for foster care to a child is re-authorized.

## Findings and Recommendations

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was no evidence of review or approval of the data after it had been entered. Therefore, errors or exceptions affecting foster care payments could potentially go unnoticed.

The three separate units, Children's Services, Services System Support, and the Fiscal Department participate in the foster care payment process. Our interviews of key employees and supervisors from each unit disclosed that the employees believed that the employees in other units were reviewing the data entry of documents into WMS/BICS when no such reviews were evidenced. The lack of written policies and procedures, as previously noted, contributed to this issue as responsibilities for the review and verification of data have not been formalized in writing.

### **Review Recommendation:**

DSS should establish procedures requiring timely review and supervisory approval for the data entry of movement forms, LOD rate changes, recertification and retroactive rate changes into the WMS/BICS system.

**Finding (1):**

**Foster Care Duplicate Payments Noted With DSS Implementing Corrective Actions**

**Response:** DSS agrees with the Comptroller’s findings where 76 payments totaling \$78,334 were identified as duplicate payments for the 24 month period from January 1, 2008 through December 31, 2009. During this time period DSS paid a total of 15,129 vouchers totaling \$63,894,164; 7,903 vouchers totaling \$33,088,202 and 7,226 vouchers totaling \$30,805,962 in fiscal 2008 and 2009 respectively. DSS is making every effort to insure all payments are made correctly and timely. As of 8/31/11, DSS recouped \$55,947, or 71 percent, of the total \$78,334 identified by the Comptroller’s Office as duplicate/overlapping payments.

DSS is currently 80% complete in reviewing the Exception Report provided by New York State Office of Children and Family Services (OCFS). The department’s investigation of the remaining vouchers should be completed by September 30, 2011. Of the approximate \$400,000 in payments noted on the report approximately \$24,000 has been identified as potential duplicative payments. The potential duplicates will be researched/evaluated to determine if they are in fact duplicate payments. The department will seek repayment on all duplicative payments. In addition, DSS currently reviews the BICS File Maintenance Report on a daily basis and the Non-Reimbursable Report on a monthly basis for potential duplicates.

**Auditors’ Follow-up Response:**

*We agree with the corrective actions taken by DSS. If the current review of the Exception Report provided by OCFS discloses actual instances of duplicate payments, we recommend that DSS take steps to periodically obtain and review the report in the future.*

**Finding (2):**

**Untimely Submission of Foster Care Movement Forms is a Major Cause of Duplicate Payments**

**Response:** In January 2010 Children’s Services instituted a weekly follow-up procedure by a supervisor to insure caseworkers are preparing and submitting movement forms on a weekly basis. The procedure significantly increased the timely processing of forms resulting in a significant decrease in the number of duplicative payments made to vendors. For example, a review of 202 cases revealed 76 duplicative/overlapping payments for the period of 1/1/08 through 1/31/09 – a 38 percent error rate. A subsequent review of 1,443 payments for the period of 1/1/10 through 3/22/10 revealed only seven duplicate payments.

**Auditors’ Follow-up Response:**

*We concur with the corrective actions taken by DSS. We encourage DSS in instances where movement forms are not completed timely to generate a payment history of the child for the Services System Support and the Fiscal Department’s review before payment is made.*

**Finding (3):**

**DSS Lacks Structured Guidelines for the Foster Care Payment Process**

**Response:** All three units involved in the Foster Care payment process have internal written procedures which are included with this response – please refer to the attached files. DSS Fiscal has written procedures for Foster Care Non-Institutional, Foster Care Institutional and Foster Care Recurrent payments. The written procedures includes the point that checks are physically generated at the Nassau County Treasurer’s Office and subsequently picked up by DSS employees. The flowchart has been updated to include the Treasurer’s Office printing of the checks. There is only one flowchart for institutional payments. Both recurring and single issue payments follow the same procedure. A new flowchart has been developed for payments to foster care parents - please see attached for all procedures and flowcharts.

**Auditors’ Follow-up Response:**

*DSS provided the written foster care payment procedures for the three units (Children’s Services, Services System Support and Fiscal Department) and three new or updated Foster Care Payments Flowcharts on September 9, 2011.*

**Finding (4):**

**Not all Foster Care Claims Were Adequately Supported for the Vendor Claims Department Review Process**

**Response:** The Comptroller’s Office currently has on-site staff at the Department of Social Services to review all claims.

**Auditors’ Follow-up Response:**

*We agree that a dedicated on site Comptroller’s staff with access to WMS/BICS system can more effectively locate and review support documentation.*

**Finding (5):**

**There is a Lack of Segregated Review of WMS/BICS System Entries**

**Response:** Regarding level of difficulty (LOD) rate changes; Children’s Services Regulatory Review Support (RRS) unit reviews all discrepancy reports from the state Child Care Review Services system (CCRS) and make amendments after determining the cause of the discrepancy.

## Appendix A – DSS Response and Auditor’s Follow-up

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On a monthly basis the discrepancy reports are generated from the state Child Care Review Services (CCRS) system and forwarded to the RRS Unit where they are reviewed and acted upon on a timely basis by the Children’s Services RRS Unit.

There is a formal process in place to increase an LOD. A Special/Exceptional Board Rate Supplementary Criteria Form must be completed for each LOD increase. The Supplemental Criteria form includes a comprehensive checklist of criteria (based on state regulations) which is completed by the child’s or a designated caseworker. The child’s situation is evaluated to determine whether the potential need for a purchased service foster home with a special or exceptional rate and/or for a child who requires an elevated rate to remain in a NCDSS licensed foster home exists.

The Supplementary Criteria Form consists of a comprehensive checklist which includes the child’s behaviors, situations, therapy/medical appointments, the extent of supervision required, school problems, CSE/CPSE, Early Intervention issues, psychiatric/emotional issues, mental retardation and physical handicaps, etc.

Any medical, cognitive, psychiatric, CSE/CPSE, Early Intervention concerns, etc., must be documented and included in the supporting documentation from a potential service provider as well. The Supplementary Special Criteria Form is approved by a DSS Supervisor, an Assistant Director and the Director of Children’s Services. An Exceptional Supplementary Criteria Form is approved by a Supervisor, two Assistant Directors and the Director of Children’s Services. For a DSS foster home or a contract agency foster home to receive a special or exceptional rate, the foster home must have completed a minimum of four to six hours of classroom training in a foster parent curriculum within the calendar year which is verified and documented by the DSS Training unit and attached to the Supplementary Special/Exceptional Criteria Form.

### **Auditors’ Follow-up Response:**

*Our review noted that there was no evidence of a review and approval of the data for movement forms, level of difficulty rate changes, foster care rate changes from New York State and recertification forms after they had been entered into the system. We stand by our recommendation that DSS establish procedures for a timely review and supervisory approval for data after it is entered into the system.*

*We note and acknowledge DSS’ response detailing its formal process regarding the level of difficulty rate changes, however it does not state a supervisory review is performed after the data is entered into WMS/BICS system. Similarly, the new and updated flowcharts and procedure narratives provided with the response do not evidence such reviews are to be performed.*