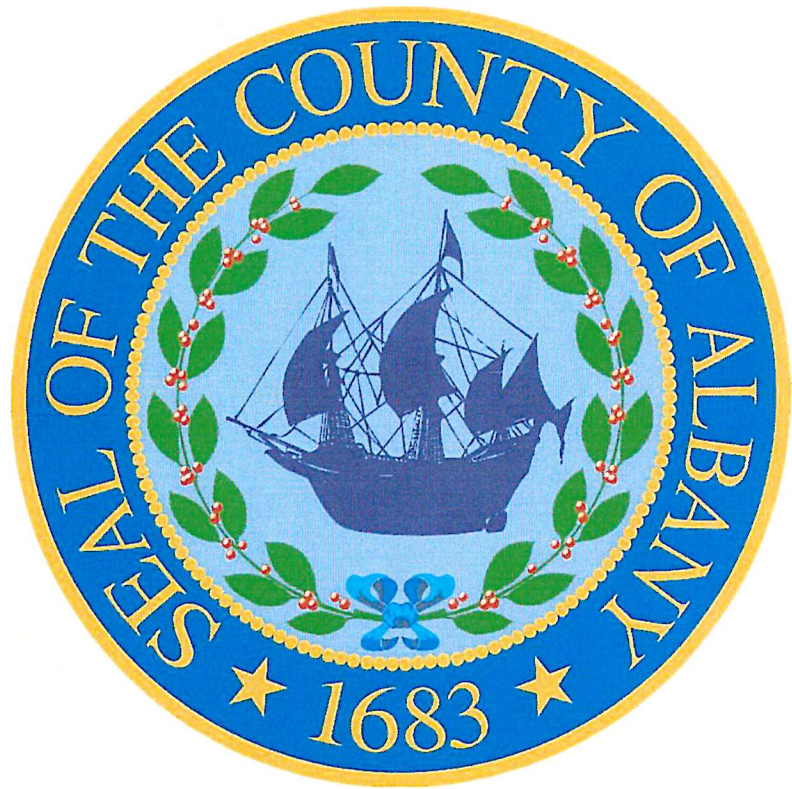


ALBANY COUNTY

Department of Audit and Control

Final Report

Mental Health Revenue Audit



September 2024

Susan Rizzo, Comptroller

Background

The Albany County Department of Mental Health (department) offers a wide range of services to Albany County citizens, including treatment for mental illness and substance abuse. These personal services are paid through Medicaid, Medicare, third party insurance or self-pay. A representative from the department's fiscal office meets with each client to determine the appropriate payor to bill for services. Additionally, grant funding is received through New York State from four major agencies (OASAS, OPWDD and OMH and NYS DCJS) that are contracted with Albany County.

Objective

- Examine the process for billing, rebilling and tracking of revenue; and
- Determine if adequate controls exist to ensure all revenue is collected and that accurate records are produced for tracking purposes.

Scope

The scope of this audit included all billing and transactions for the period April 1, 2021 through August 31, 2024.

Audit work was substantially completed on September 24, 2024.

Approach

To accomplish these objectives the auditors performed the following:

- Conduct interviews with department staff to gain an understanding of procedures and identify controls; and
- Review sample of billing and payment documentation provided.

Observations

There were no observations identified during the review of revenue billing and tracking at the Albany County Mental Health Department. Additionally, Mental Health billing staff have an effective process for managing payor denials by performing extensive error checks through the billing software during the procedure. We communicated one recommendation to management related to printing documentation and retaining written approvals for all amounts written off. Management agreed and we will follow up on this action during the next audit cycle.

Conclusion

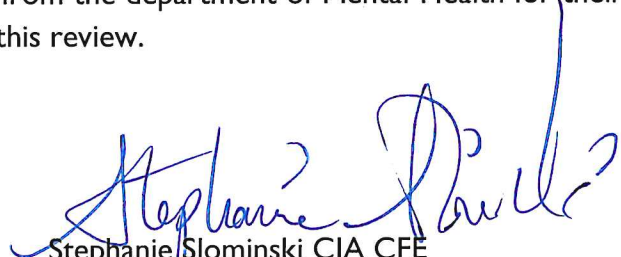
Auditors determined that the Department of Mental Health has adequate procedures in place related to billing and tracking of revenue.

I would like to thank the management and staff from the department of Mental Health for their cooperation with our audit team in performing this review.

Sincerely,



Susan Rizzo,
Albany County Comptroller



Stephanie Slominski CIA CFE
Chief Auditor

cc: Edward Dott, Executive Deputy Comptroller
Frank Commisso, Executive Deputy Comptroller
Michael Fitzgerald, Associate Director of Fiscal Operations, Department of Mental Health