MATERIALS MANAGEMENT
CONTRACT PROCESS
SAN MATEO
COUNTY GENERAL HOSPITAL

Operations Review Report
August 2002

Office of County Controller
Audit Division
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San Mateo County General Hospital - Materials Management Division
Operational Review

Executive Summary

At the request of the Director of the Health Services Agency, we performed a review of the Materials Management Division's contract administration process. The purpose of our review was to assist management identify opportunities which will shorten the contract processing period and/or result in cost savings. The Division Management identified as an issue, the lack of timely information from managers needed to effectively negotiate and process contracts. Our review addresses this and other issues we identified in the preliminary survey phase of our review.

The contract administration function is located within the Materials Management Division (Division). A Contract Coordinator is appointed to coordinate activities with the line and senior management to ensure that contracts are effectively negotiated and processed in a timely manner. As of May 2001, the Division had processed 176 contracts amounting to approximately $84.1 million. Since his appointment in April 2000, the Division Manager made several improvements. By consolidating a number of equipment maintenance contracts and renegotiating the linen contract, he saved the County approximately $250,000 over the next three years. We commend the Division manager for his accomplishments.

The following are opportunities for improvements identified from our review:

- **Services of non-contractual physician should only be utilized for services not covered by existing contracts and should not exceed the annual limit set by management.**

  The Hospital utilizes non-contract physicians for specialized services as it is impractical to process a contract for every physician who may provide service during the year. The management limits the dollar value (approved by the County Board of Supervisors) of such services to be procured over the year. We noted that the payments to non-contract physicians over the past three years exceeded authorized amounts by as much as 117% ($117,000). Adequate controls should be implemented to ensure realistic dollar limits are set, monitored, and physician payments are made for infrequent specialized physician services.

- **A fully executed contract should be in place before accepting any service.**

  We noted several instances where the Hospital accepted services without a fully executed contract. This would normally result when new contracts are not in place prior to the expiration of the old contracts for the same type of services. Accepting services without an executed contract, can result in disputes over terms and conditions and expose the County to liability. By providing adequate guidance and support to the managers, the contract processing time can be reduced by as much as four weeks, reducing the need to accept services without contracts.
An automated contract management system should be implemented to more efficiently process and monitor some 180 contracts

Currently, the contract management system comprises of PC based applications, manual spreadsheets and logs and IFAS. An integrated system will make the contract administration more efficient, result in timely execution of contracts and facilitate effective contract negotiations.

In order to support that relevant laws, regulations, and County policies and procedures were complied with, necessary supporting documents should be maintained on each approved contract.

We noted that a number of documents, considered necessary to support that contracts executed complied with the relevant laws, regulations, and County policies and procedures, were not in the records of the Division. Adequate policies and procedures should be put in place to ensure such documents are maintained in the records of the Division.

Although not within the scope of our audit, we became aware of a situation, which suggests that the Hospital may be forgoing approximately $750,000 in annual revenue.

We noted that adequate controls are not in place to account for all patient encounter forms. Since the source for all charges for patient services is the patient encounter form, this weakness in control increases the risk that services will be provided for which charges will not be entered to the accounts receivable system. We did not find any other compensating controls that would identify any missed charges. Our tests of transactions support that approximately $750,000 annually in patient services were not billed. The Hospital should also research the 'zero charges' database to identify and bill for services that were not billed in prior periods.
Operational Review
San Mateo County General Hospital - Materials Management Division

Background
The Director of the Health Services Agency requested an operational review of County General Hospital’s Materials Management Division. Our review focused on Materials Management’s contract administration process, which was identified as a significant area.

The Materials Management Division (Division) has a staff of thirty. In addition to contract administration it provides other support services to the Hospital including purchasing, inventory management, sterile preparation and decontamination, biomedical engineering, mailroom, transportation, and related services. A contract coordinator handles the contract administration duties under the direct supervision of the Materials Management Director. The primary objectives of the contract administration function is to ensure that contracts are executed in a timely manner that provide the services needed to operate the hospital at the least possible cost and all parties to the contract comply with applicable laws, regulations and County policies and procedures.

As of May 2001, there were approximately 176 contracts in effect for approximately $84.1 million. Contractors provide almost every aspect of Hospital services including; physician, administrative, systems software, laboratory, tertiary care, information systems, leases, and other miscellaneous services. The independent practice association (IPA) contract alone accounts for approximately $46 million, which is 55% of the total contracted amount. At the time this report was being finalized the County terminated the IPA contract and had contracted with individual physicians and a physician group.

Purpose and Scope
The purpose of our review is to assist management in its ongoing process improvement efforts and to address specific concerns relating to lack of timely contract data and delays in the contracting process. We focused on identifying and assessing residual risks that impede achievement of the contract administration objectives. We accordingly reviewed internal controls over the contract administration process to determine whether they provide reasonable assurance to management regarding achievement of the following objectives:

- effectiveness and efficiency of current processes,
- reliability of the current contract data,
- compliance with laws and regulations, and
- safeguarding of assets against loss.

Based on our review we made recommendations where we saw an opportunity for improvement.

Using Audit Command Language (ACL), a data analysis software application, we analyzed the data on current contracts available in IFAS. We noted that there were 47 contracts in the $100,000 and over range, which accounted for 95% of the total contracted amount. See Exhibit 2. Our detailed analysis was focused primarily on these 47 contracts.

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Operational Review
San Mateo County General Hospital - Materials Management Division

Notable Strengths
The Materials Management Division has been under new management for about two years. In that period the Division has been proactive in improving processes and maximizing cost savings. The following are some of the notable accomplishments:

- Consolidating nineteen Equipment Maintenance contracts into one, resulting in fewer contracts to manage and projected savings of $100,000 over the next three years.
- Reducing expenses for Linen Services by approximately $150,000 over the next three years.

Areas for Improvement

1. Limit Payments to Non-contracted Physicians to Authorized Amounts
   The Hospital obtained authorization from the Board of Supervisors to utilize non-contract physicians to provide County patients specialized procedures that cannot be performed at the hospital. The justification for utilizing non-contract physicians is that it is impractical to process a contract for every physician who may provide service only once. We reviewed two Board authorizations for utilizing non-contract physicians – Board Resolution 62719 of April 20, 1999 and 63998 of October 3, 2000.

   In its Board Memo, the Hospital estimated the average annual cost of services paid would be $80,000 under Board Resolution 62719 and $100,000 under Board Resolution 63998. Currently, there is no process to track non-contractual payments against the Board authorized amounts. As a result, the actual average annual cost of services paid under the resolutions to non-contract physicians to December 2001 was $217,500, which is significantly above the $80,000 and $100,000 authorized by the Board. The average annual cost for one of the payees was $163,700, with over 100 individual charges per year. This payee should have been considered for a separate contract. There are adequate controls in the IFAS encumbrance system for payments made under contracts.

   Resolutions 62719 and 63998 authorize payments to non-contract physicians only. We noted that a physician under the IPA Mills Peninsula Radiation Therapy Group contract was paid a total of $14,152 under the resolutions.

   An adequate information system as recommended under 4 below would provide adequate control procedures that facilitate compliance with the intent of the Board Resolutions relating to utilization of non-contract physicians. In the meantime, the Hospital can generate and review appropriate IFAS detailed level transaction reports to ensure compliance with the resolutions. See Appendix 4 for sample report from IFAS.
Recommendation 1
The Hospital should establish adequate control procedures over the utilization of non-contract physicians, which limit payments only to non-contract physicians utilized infrequently and ensure total payments do not exceed Board authorized amounts.

2. Reduce delays during contract drafting and agency review/approval

Appendix 1 illustrates the stages in the contract process and the processing time for each stage. Administrative Memo B-1 establishes the County’s policies relating to contracts. The larger the contract amount the more stringent the contractor selection and the contract approval process. For example contracts up to $25,000 do not require a formal Request for Proposal (RFP) process and only requires approval by the department head, while contracts over $100,000 require a formal RFP process and approval by the Board of Supervisors.

Our review indicates that the average processing time taken by the contract drafting and Agency review/approval stages can be reduced by four weeks. See Exhibit 4. Processing delays are due to the department managers not providing the Contract Coordinator not providing the Contract Coordinator with the required information in a timely manner, and numerous requests for additional information and multiple revisions during review and approval.

We noted the following issues:

- Cumbersome manual process of monitoring status of contracts. Current process does not facilitate reconciliation of contract expenditures on status reports to IFAS.
- Some managers lack the necessary experience or expertise to negotiate contract terms.
- Managers may not provide adequate data or adequately explain technical terms, as required by Hospital management.

It appears management’s performance expectations regarding processing of contracts are not adequately understood by department managers. All personnel involved in the contract process may not understand their own role in contract processing, as well as how individual activities relate to the work of others.

Delays result in instances where contracts are renewed well after the expiration of the current contracts and contractors providing vital services without written contracts. Such situations
expose the County to additional liability if the contractors fail to comply with quality control, legal and insurance requirements generally covered by written contracts.

There is inadequate information system to monitor the contract process and fix accountability for errors or delays. See recommendation number three.

**Recommendation 2**

Senior Hospital management should adequately communicate to department managers the need to comply with its policies and procedures, which should be adequately documented and clearly reflect management’s expectations. The written procedures should set standards and clear measurable goals and provide adequate guidance towards meeting the standards and goals. Where possible such guidance should include checklists – see Appendices 2 and 3 for samples.

3. **Implement an Integrated Automated System that Meets User Needs**

Contract tracking, monitoring and accounting is currently done through a combination of static databases, spreadsheets and IFAS. Managing approximately 180 contracts with such a patchwork of automated and manual systems is labor intensive, increases risk of errors and does not facilitate the timely capture and exchange of accurate information needed to conduct, manage and control the contract process.

Materials Management needs a system that interacts with IFAS and meets the information needs of personnel involved in the various stages of the contract process. An adequate survey of user information needs is essential when developing the selection criteria. Such a survey was not in the scope of this review. Nevertheless, based on our findings any new system should, where possible, have the ability to do the following:

- Track contract and board resolution dollar amounts, including amendments
- Track insurance certification requirements and expiration dates
- Support multiple year contracts allowing for allocation of amounts across years
- Allow allocation of contract amounts to several subunits and subaccounts
- Provide ability to track payments for contracts spread over several subunits
- Provide for tracking of contract retentions and penalties
- Support all contract types handled by Materials Management
- Afford adequate text space to describe contract terms
- Allow electronic review and approval processes
Operational Review  
San Mateo County General Hospital - Materials Management Division

- Provide flexible reporting as well as online access for monitoring status, spending levels (with budgets and contract amounts), expiration dates, etc.

**Recommendation 3**

Materials Management needs a system that interacts seamlessly with IFAS financial and purchasing functions, provides a consistent, integrated and automated method of tracking and paying for contractual services and meets the information needs of personnel involved in the contract process.

4. **Maintain Supporting Documentation for Contracts**

Our review of a sample of contract files disclosed several instances where documents evidencing performance of procedures required by County policy (Administration Memo B-1) were missing from files. Examples of missing documentation include:

- County Counsel approval
- Risk Management approval
- Insurance coverage for the entire period of the contract
- Bids or Request for Proposals (RFP’s)
- Panel review rating sheets used when deciding what vendor to choose
- Annual contract review forms

Currently, there are no controls to verify that a contractor has maintained the required insurance coverage for the entire period of the contract, as required by County policy. During the contract approval process, Risk Management reviews the evidence of insurance provided by the contractor, which generally shows coverage for a year. There is no control to ensure that the contractor maintains coverage during the entire term of a multi-year contract.

**Recommendation 4**

Materials Management should maintain adequate contract supporting documentation evidencing compliance with County policies, including evidence of contractor’s insurance coverage during the entire term of a multi-year contract. A checklist for agreements with independent contractors is on the county intranet.
5. Other – Unbilled Charges

One of the issues in this review was checking contract physician’s compliance with administrative requirements in the contracts, including the timely submission of patient Encounter Forms. For each patient visit or service, the physician completes an Encounter Form with the details of services provided. Our review did not indicate any physician non-compliance in this area. However, our review indicates a lack of adequate follow-up by Hospital personnel to ensure that all billable services are billed.

Patients are billed when billing personnel receive patients’ Encounter Forms showing details of physician services or other ancillary charges. All patients with zero charges, including patients for whom no Encounter Forms were received for billing, go to a history database after 60 days. Billable services to patients in the database will not be billed until an Encounter Form is received by the billing section. There is no procedure during the billing process to account for all Encounter Forms and ensure all billable patient services are billed in a timely manner.

We tested a sample of patients with zero charges. After adjusting for ‘no shows’ and other unbillable reasons, our testing indicates that one out of three patients may not be billed at all or billed several months late. Certain payer groups only pay for services that are billed within a certain time period. Based on our testing and using average patient revenue numbers we estimate that the Hospital could be losing over $750,000 annually in unbilled revenue.

Recommendation 5

The Hospital should establish procedures that ensure all patient Encounter Forms are accounted for and billable patient services and charges are timely billed. The Hospital should identify patient accounts not billed in prior periods and invoice all outstanding balances. Assistance from the Controllers Office is available for further analysis.
APPENDICES
**Contract Process**

Based on certain standards, Dept. Managers will research potential vendors.

- Proposals → Vendors → Dept. Managers → Accept Proposal

- Multiple Vendor Bids
  - Panel Review for Contracts > $25K
  - Ins Certification from Vendor
  - Draft of Vendor Contract → Multiple Revisions → Dept. Managers

- Choose Best Bid

- Chosen Bid
  - Multiple Revisions

- Draft of Vendor Contract → Review Panel: Contracts > $50,000
  - Identified Potential Liability
  - Risk Mgmt Dept.
  - County Counsel
  - Board of Supervisors Authorization

- Signed Contract & Supporting Doc’t
  - Vendor
  - Health Svc’s Dept.
  - Accounting Controllers Office

**Current Time Of Process**
- 1 Month

**Time It Should Take**
- 1 Month

**NOTE**: Due to the Hospital separating from the agency, beginning July 1, 2002, all contracts will be approved by the Hospital CEO and then forwarded to the CMO’s office, depending on the dollar value.
Contract Route Slip: Financial Authorization Checklist (to be completed only by Fiscal Officers)

**Step 1: Prior to the contract Commitment or Amendment**

___ Original Contract  ___ Amendment (indicate number, first, second, third, etc.)

If applicable, describe what is being amended:
- Amendment adds $______ to the contract
- Amendment reduces the contract by $______

Term of agreement:______________________________

__________: Budget Unit  __________: Posting Org.  __________: Sub Account  __________(%/Amount)
__________: Budget Unit  __________: Posting Org.  __________: Sub Account  __________(%/Amount)
__________: Budget Unit  __________: Posting Org.  __________: Sub Account  __________(%/Amount)
__________: Budget Unit  __________: Posting Org.  __________: Sub Account  __________(%/Amount)

$_________:  = Amount of appropriation (encumbrance) for current fiscal year (include the amendment amount)
$_________:  = Amount of appropriation (encumbrance) for next fiscal year (include the amendment amount)
$_________:  = Total appropriation commitment for the term of the contract (include the amendment amount)
$_________:  = Will an ATR (Appropriation Transfer Request) be needed? (include the amendment amount)

What is the ATR strategy (where are you going to get the appropriation/revenue to cover this expenditure?)

___________________________________________________________________________________________________________

Describe the funding source and claiming methodology

___________________________________________________________________________________________________________

Authorizing Signature: __________________________________________
Darryl Wong, Fiscal Services Manager

**Step 2: Once financing has been determined, all of the current standard contract documents should be submitted as listed on the reverse side of this document.**

**$25,000 or Less: Contracts approved the Health Services Director**
The signed contract goes back to the Materials Management Department. Admin Assistant II assigns a contract number, keeps the original document in file, sends one copy each of the signed document to the Directors office, contract originator, Service Provider, Fiscal Service Unit, and Controllers Office.

**Greater than $25,000: Contracts approved by the County Managers Office or Board of Supervisors:**
The contract number is assigned in Redwood City after the contract is approved. Documents are sent back to the Health Service Director. Health Service Director sends copies to Contract Coordinator and then in turn sends copies to the Contract Originator, Fiscal Service Unit, Vendor, and the Controller’s Department.
To: Tere Larcina, Admin Assistant II.
From: 
Dept: 
Date: 
Subject: Contract Processing-Supporting Documentation

NOTE: INITIALS SHOW THAT THE FOLLOWING REQUIRED DOCUMENTATION LISTED BELOW HAVE BEEN COMPLETED AND SUBMITTED WITH THIS FORM.

- Renewal
- New Contract
- Amendment

Key Dates:
Term of the contract: 
   Start Date: 
   Expiration Date: 
   Date Proposals/RFPs Sent to Vendor *
   Date Previous Contract Expires/Contracted Needed By
   Contract Amount: 

In order to process the requested contract in a timely manner please be certain to provide all the following information:

- Listed in detail the expected services from contractor (please provide attached sheet if necessary)

- Listed in detail payment terms (weekly, monthly, quarterly, when services are rendered, etc…)

- Copies of all Request For Proposals/bids provided

- Justification if contract is not being put out to bid

- Justification of why vendor was chosen

- Submitted copy of Rating Sheet

- Submitted applicable Memorandum (Health Services Agency / County Managers / Board of Supervisors.

- Justification for dollar amount of contract (i.e. Can be based on historical data, or valid forms of estimation).

- Dependent on dollar amount of contract, bids should be sent out 10-17 weeks prior to the contract start date
### Contract Routing Slip & Checklist

| Originator: | ____________________________ |
| Phone: | ____________________________ |
| Agreement/Resolution #: | ____________________________ |
| Term of Agreement: | to ____________________________ |
| Amount of Contract | $ ____________________________ |
| Amendment #: | ____________________________ |
| Subject: | ____________________________ |
| Date Submitted | ____________________________ |

**Notes/Other Comments**

Check one:

( ) Board approval required; Requested Hearing Date for Board action

( ) County Manager Office (“CMO”) Approval ($25,001 - $100,000)

( ) H.S.A. Director Approval (to $25,000)

Initial and date for completed steps, or N/A if steps do not apply:

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<td>Date entered into ACCESS/Contract Database</td>
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<td>All actions required to be taken are clearly stated in Recommendation</td>
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<td>All documents necessary for processing item are attached (e.g. prior reports, signed agreements, resolution, ordinance, notice of hearing).</td>
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<td>Insurance and Approval or Waiver attached</td>
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**Post Approval Processing**

Copy sent to Controller’s Office, Fiscal Officer, and Financial Services Unit

If approved by H.S.A. Director, copy sent to CMO

Appropriate # of Originals and copies returned to Originator, and Contractor

| HEALTH SERVICES DEPARTMENT | |
|-----------------------------| |
| Reviewed by Management Analyst: | Heather Ledisma Arthur Morris |
| Reviewed by H.S.A. Director | |
| Transmitted to County Manager’s office | |
| Returned to Matl’s Mgmt Dept for follow-up on: | |

| COUNTY COUNSEL | |
|----------------| |
| Reviewed by County Counsel/Approval Memo attached to packet. | |
| Returned to Matl’s Mgmt Dept for follow-up on: | |

<p>| RISK MANAGEMENT | |
|----------------| |
| Reviewed by Risk Mgmt – Certificates of Ins and Approval/Waiver attached | |
| Returned to Matl’s Mgmt Dept for follow-up on: | |</p>
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** Total A001246 ** By Person/Entity ID  ** SORT LEVEL 2 ** DR-CR  16,191.70  0.00  16,191.70