

- Results of benchmarking activities including interview notes and identification of best practice benchmarks from comparable “best in class” organizations;
 - Gap analysis comparing Commission purchasing activities with entities utilizing best practices; and
 - Preparation of a revised “user friendly” Purchasing Policies and Procedures Manual.
- Provided an independent accountant’s report that opined on the fair presentation of T-mobile’s 2003 E-911 expenses;
 - Ensured that the supporting documentation and billings for E-911 expenses met each state’s legislative requirements; and
 - Provided recommendations to ensure acceptance of T-Mobile billings, supporting documentation, and independent review of expenditures by state.

REVENUE MAXIMIZATION/COST CONTAINMENT

1. Cost Verification, Controls and Recovery Analysis

T-Mobile, a publicly traded wireless telecommunications company that has operations in approximately 45 states, was engaged in the implementation of Phase I E-911 services in each of these states and some of their local municipalities. Most of the states and local municipalities had agreed to reimburse T-Mobile and other wireless carriers for their costs for implementing and operating E-911 services. T-Mobile had established an E-911 cost recovery process for tracking and supporting its E-911 expenses, developing an E-911 cost model, and billing and collecting E-911 expenses.

TCBA was engaged by T-Mobile to perform a combined accounting and consulting engagement for the following services:

- Reviewed, analyzed, and tested controls of the existing E-911 cost recovery business process;
- Reviewed, analyzed, and verified E-911 expenses;
- Updated cost recovery factors based on E-911 expenses and subscriber and cell sector counts for 2003;

2. District of Columbia Office of the Chief Financial Officer - Revenue Maximization

TCBA was engaged by the DC Office of the Chief Financial Officer to co-manage the District’s citywide revenue maximization contract. We assisted the District of Columbia in recovering over \$200 million in federal Medicaid and other grant and entitlement funds through various initiatives including the DC Public Schools, DC General Hospital, Department of Human Services, Children and Family Services Administration, and the Office of the Chief Financial Officer over a four year period.

Through our efforts the District was able to increase allowable Federal reimbursements for programs and services provided to children, youth and families including Title IV-E (Foster Care), Title XIX (Medicaid) and Title XX (Social Security).

3. Claims Process Review

The Child and Family Services Agency (CFSA) provides foster care and adoption subsidy and services for the District of Columbia. These services are reimbursed by the Federal government under the Social Security Act Title IV-E. Over the years, CFSA had filed approximately 9,600 claims per year based on the use of an

outdated subsidiary system. The Federal government performed a review of the claims over a two year period and identified a sizable claim against CFSA, which subsequently appealed the claim. CFSA contracted with TCBA to review the systems in place for filing claims and processing payments, develop appropriate procedures to correct the system, change the process of claims filing, and assist in the process of filing amended claims.

4. Strategic Planning

TCBA was engaged by CFSA to review policy that focused on using the IV-E and Medicaid programs to recover the cost of providing out of home services and capturing the maximum allowable administrative cost under Targeted Case Management. Similarly, under IV-E TCBA provided assistance in recovering the cost of CFSA related daycare and transportation costs and provided reviews of case folders to increase the number of children eligible for Medicaid and IV-E. Over \$118 million in new Federal revenue was obtained on behalf of CFSA and the City.

5. Regulatory Compliance Review

TCBA worked with the DC Public Schools (DCPS) and the DC Department of Health (DOH) to ensure that school-based initiatives for revenue recovery were in compliance with Medicaid regulations. TCBA developed and implemented a transportation trip-ticket processing initiative to increase Medicaid recoveries for DCPS special education services. We also implemented medical services billing for special education students and implemented a training program for DCPS staff to improve claim-filing techniques. In excess of \$80 million in additional revenue was secured under these initiatives.

6. Cost Reporting

TCBA provided Medicaid Cost Report Development Services for several DC Government Agencies and worked with the DC General Hospital Controller to generate cost reports that resulted in recovery of Federal funds.

7. Cost Containment Study

TCBA conducted a cost containment study for the Washington Convention Center Authority (WCCA) to identify opportunities for cost containment in the daily operations of the Center. Our study built upon an earlier operational review that we performed which studied every branch of the Center's organization. We identified, documented and analyzed major functions performed by each division and department within the Center. We also identified a number of opportunities for improving the efficiency and economy of operations and staff utilization.

8. Cost Proposal Evaluation

TCBA performed a comparison of cost proposals submitted by three peace officer agencies to the Los Angeles County Metropolitan Transportation Authority (MTA) to provide security services for the planned 300-mile subway system. The purpose of the engagement was to determine whether each agency's proposal was prepared in accordance with the assumptions specified in MTA's RFP and to assess the comparability of the proposals and the costing methods utilized by each agency. We conducted limited audits of each agency's accounts to substantiate and validate the costing methods used. This included determining the reasonableness of costs included in both the general and labor overhead cost pool, the G&A cost pool, as well as whether the

allocation methods utilized were reasonable and applied in accordance with the authoritative literature.

9. Gross Receipts Tax Review

TCBA was retained by the DC Public Service Commission to review the application of the Gross Receipts Tax (GRT) by area utilities. A question had been raised about the calculation and application of the GRT by C&P Telephone Company, Washington Gas Light Company and Potomac Electric Power Company. TCBA conducted a detailed review of the application of the GRT and a surcharge that was allowed to accommodate an increase in the GRT rate. We reviewed the taxes paid by the utilities for a three-month period to determine whether the utilities benefited as a result of the increase in the GRT rate. After analysis of a random sample of the utility companies' customer accounts, which ranged from approximately 150,000 to 200,000 accounts, we determined that Washington Gas and PEPCO fairly calculated and applied the GRT. In the case of C&P, certain exempt services were included in a general category along with taxable services, so it was impossible to determine whether the GRT had been applied on all taxable services.

HEALTH/HUMAN SERVICES

1. Program Office Establishment and Management

TCBA established and operated the Safe Passages Operations Program Management Office for the Office of the Deputy Mayor for Children, Youth, Families and Elders. The purpose of this Program Management Office was to provide centralized monitoring, commu-

nication, and coordination among city agencies implementing the Safe Passages Action Plan.

TCBA defined the operational framework that would create the premise for achieving stated mayoral goals for integrated systems and data sharing in the environment known as the Safe Passages Information Suite (SPIS). Our team provided project and contract management services for Management Planning, Contract or Task Management, Regulatory Compliance, Centralized Program Support, Communications Management, Business Process Definition, Human Services Policy Development and overall Program Management responsibility.

2. Regulatory Compliance and Remediation Support

TCBA was retained to assist the DC Deputy Mayor for Children, Youth, Families and Elders in assessing compliance with the Health Insurance Portability and Accountability Act (HIPAA) and compliance implementation of all covered City agencies. HIPAA requires compliance by all entities that perform health care functions—health care providers, health plans or clearinghouses that bill for these services. Nine agencies of the DC government must comply with HIPAA regulations. TCBA is managing the HIPAA Program Management Office for the District of Columbia and implementing compliance with the privacy regulation.

During the first phase of this multi-million dollar project, TCBA assessed compliance at City agencies through gap analysis, refined budget allocations and recommendations for compliance including a compliance action plan and the program design for HIPAA management infrastructure as well as an institutional model for future compliance. In the second phase,