



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Independent Accountants' Report on Applying Agreed-Up Procedures

Ohio Department of Medicaid
50 West Town Street, Suite 400
Columbus, Ohio 43215

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM) and the Ohio Department of Aging (ODA), on the Aging Administered Waiver Annual Cost Report (Cost Report) for the PSA 3 Agency on Aging, Inc. dba Area Agency on Aging 3 (hereafter referred to as the PAA), for the period July 1, 2016 through June 30, 2017. The PAA's management is responsible for preparing this fiscal year 2017 (FY 17) report. The sufficiency of these procedures is solely the responsibility of ODM and ODA. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Unless otherwise specified, the PAA provided all reports used in the procedures and this report only describes exceptions exceeding \$500.

Revenue

1. We compared the revenue on *Final Page A* to the Standard General Ledger. We found no variances exceeding \$500.
2. We compared the client liability amounts on the Standard General Ledger to *Final Page A and C*. We reported variances in Appendix A.

Square Footage

1. We compared the Square Footage Allocation Summary Reports for the six-month periods ending December 31, 2016 and June 30, 2017 to the Square Footage Floor plan and the Square Footage Allocation report.

The total square footage on the floor plan did not agree to total allocated square footage. We found allocated square footage was overstated by five percent for PASSPORT and understated by five percent for Assisted Living for the period ending December 31, 2016. We found allocated square footage to be understated by two percent for PASSPORT and overstated by two percent for the Assisted Living fund for the period ending June 30, 2017.

The Labor Distribution report used to allocate square footage by employee on the Square Footage Allocation report used time periods from August 2014 to July 2015 and from July 2016 to December 2016. We determined this methodology did not allocate square footage costs in accordance with the relative benefits received.

Recommendation:

The PAA should update the square footage methodology to allocate costs in accordance with the relative benefits received as required by 2 CFR 200.405.

Trial Balance and Non-Payroll Expenses

1. We compared the disbursements on the Trial Balance reports and Standard General Ledger to *Worksheet 1, Total Allowable Expenses by Line Item*. We found no variances.

We also compared total PASSPORT Information Management System (PIMS) costs to total *Worksheet 2, All Waivers Combined* costs. We found no variances exceeding one half percent of total PIMS costs.

2. We scanned the Standard General Ledger and selected 60 disbursements from all cost pools. We compared supporting documentation and classification of the disbursement to the Three Party Agreement, Cost Report Instructions and 2 CFR part 200. We identified errors and scanned the corresponding voucher and found additional similar errors or misclassifications. We reported all variances in the Appendix.
3. We compared the allocation methodology applied on *Worksheet 1* for each waiver to the approved methodologies in the Cost Report Instructions. We found no differences.

Property

1. We compared the capital costs on *Worksheet 1* to the Book Asset Detail, Trial Balance reports and the Standard General Ledger. We found no variances exceeding \$500.
2. We compared the final FY 17 Book Asset Detail report to the FY 16 Book Asset Detail report for changes in the depreciation amounts for assets purchased prior to the cost report period, depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years or depreciation which was not in compliance with the Cost Report Instructions. We found no variances.
3. We selected 10 percent of the fixed assets which meet the PAA's capitalization threshold and were being depreciated in the first year in FY 17. We recalculated the first year's depreciation for the one asset selected based on the Cost Report Instructions and useful life prescribed in the 2013 American Hospital Association Asset Guide. We compared the recalculated depreciation to the reported depreciation. We found no variance.
4. We did not perform the disposed assets procedure as the PAA did not dispose of any capital assets in FY 2017.
5. We scanned the Standard General Ledger for items purchased during FY 17 that met the capitalization threshold and the procurement requirements and traced them to the Book Asset Detail reports. We found no variances.

Payroll

1. We compared total salaries and benefits on *Worksheet 1* for each waiver to the Trial Balance reports and Standard General Ledger. We found no variances.
2. We selected 20 employees and compared the hours for each cost center on the Monthly Timelog and Management Timesheet Allocation reports to the organizational chart and Labor Distribution reports and then compared the Labor Distribution reports to the Standard General Ledger. We then compared the general ledger to the Trial Balance reports and the trial balance to *Worksheet 1*. We found no variances exceeding \$500.

Payroll (Continued)

We then compared the reported salaries and benefits to the Cost Reports Instructions and 2 CFR part 200 to confirm costs were properly allocated, classified and allowable. We found no variances

Contract Monitoring

1. We obtained the PAA's written procedures for all provider oversight processes during the cost report period. We selected providers for each type of provider oversight, including five pre-certification reviews, five structural compliance reviews, all four service documentation and one other review to determine if the PAA maintained supporting documentation showing it performed provider oversight processes in accordance with Section II (A)(3) in its three party agreement with ODM and ODA and its written procedure requirements. We found no exceptions.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Aging Administered Waiver Annual Cost Report. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

This report is intended solely for the information and use of the Provider, ODM and ODA, and is not intended to be, and should not be used by anyone other than the specified parties.



Keith Faber
Auditor of State
Columbus, Ohio

November 6, 2019

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SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

Finding Number	COST REPORT				Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
	Worksheet	Line	Account	Cost Center					
PROGRAM PASSPORT									
16	1	3	Service Contracts	Assessment	Reclassification from Other Expenses	Cost Report Instructions	\$ 1,809.67	\$ 1,053.42	
9	1	3	Service Contracts	Assessment	Reclassification from Supplies	Cost Report Instructions		\$ 159.60	\$ 3,022.69
16	1	3	Service Contracts	Case Management	Reclassification from Other Expenses	Cost Report Instructions	\$ 5,972.12	\$ 1,031.99	
16	1	3	Service Contracts	Case Management	Reclassification from Other Expenses	Cost Report Instructions		\$ 3,294.44	
9	1	3	Service Contracts	Case Management	Reclassification from Supplies	Cost Report Instructions		\$ 441.80	\$ 10,740.35
16	1	3	Service Contracts	General Administration	Reclassification from Other Expenses	Cost Report Instructions	\$ 2,924.49	\$ 1,644.36	
9	1	3	Service Contracts	General Administration	Reclassification from Supplies	Cost Report Instructions		\$ 232.60	\$ 4,801.45
16	1	3	Service Contracts	Screening	Reclassification from Other Expenses	Cost Report Instructions	\$ 3,499.11	\$ 471.00	
16	1	3	Service Contracts	Screening	Reclassification from Other Expenses	Cost Report Instructions		\$ 128.47	
9	1	3	Service Contracts	Screening	Reclassification from Supplies	Cost Report Instructions		\$ 200.60	
9	1	3	Service Contracts	Screening	Reclassification from Supplies	Cost Report Instructions		\$ 24.20	\$ 4,323.38
4	1	4	Travel & Training	General Administration	Reclassification from Other Expenses	Cost Report Instructions	\$ 3,130.21	\$ 1,576.42	
5	1	4	Travel & Training	General Administration	Reclassification from Other Expenses	Cost Report Instructions		\$ 857.37	
6	1	4	Travel & Training	General Administration	Reclassification from Other Expenses	Cost Report Instructions		\$ 3,211.72	
7	1	4	Travel & Training	General Administration	Reclassification from Other Expenses	Cost Report Instructions		\$ 615.74	
7	1	4	Travel & Training	General Administration	Reclassification from Other Expenses	Cost Report Instructions		\$ 682.46	
14	1	4	Travel & Training	General Administration	Reclassification from Other Expenses	Cost Report Instructions		\$ 857.37	\$ 10,931.29

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
PROGRAM PASSPORT (Continued)									
2	1	5	Equipment <\$5,000	Assessment	Reclassification from Other Expenses	Cost Report Instructions	\$ 22.95	\$ 387.98	
13	1	5	Equipment <\$5,000	Assessment	Reclassification from Other Expenses	Cost Report Instructions		\$ 225.69	\$ 636.62
2	1	5	Equipment <\$5,000	Case Management	Reclassification from Other Expenses	Cost Report Instructions	\$ 6,739.91	\$ 1,194.36	
13	1	5	Equipment <\$5,000	Case Management	Reclassification from Other Expenses	Cost Report Instructions		\$ 693.47	\$ 8,627.74
2	1	5	Equipment <\$5,000	General Administration	Reclassification from Other Expenses	Cost Report Instructions	\$ 5,627.99	\$ 274.28	
2	1	5	Equipment <\$5,000	General Administration	Reclassification from Other Expenses	Cost Report Instructions		\$ 641.81	
13	1	5	Equipment <\$5,000	General Administration	Reclassification from Other Expenses	Cost Report Instructions		\$ 442.87	\$ 6,986.95
2	1	5	Equipment <\$5,000	Screening	Reclassification from Other Expenses	Cost Report Instructions	\$ 453.65	\$ 54.86	
13	1	5	Equipment <\$5,000	Screening	Reclassification from Other Expenses	Cost Report Instructions		\$ 178.79	
13	1	5	Equipment <\$5,000	Screening	Reclassification from Other Expenses	Cost Report Instructions		\$ 41.52	\$ 728.82
8	1	7	Supplies	Assessment	Reclassification from Other Expenses	Cost Report Instructions	\$ 4,306.12	\$ 88.29	
3	1	7	Supplies	Assessment	Reclassification To Other Expenses	Cost Report Instructions		\$ (273.01)	
9	1	7	Supplies	Assessment	Reclassification to Service Contacts	Cost Report Instructions		\$ (159.60)	\$ 3,961.80

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

Finding Number	COST REPORT				Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
	Worksheet	Line	Account	Cost Center					
PROGRAM PASSPORT (Continued)									
8	1	7	Supplies	Case Management	Reclassification from Other Expenses	Cost Report Instructions	\$ 10,086.36	\$ 232.80	
3	1	7	Supplies	Case Management	Reclassification To Other Expenses	Cost Report Instructions		\$ (829.66)	
9	1	7	Supplies	Case Management	Reclassification to Service Contacts	Cost Report Instructions		\$ (441.80)	\$ 9,047.70
8	1	7	Supplies	General Administration	Reclassification from Other Expenses	Cost Report Instructions	\$ 7,443.46	\$ 166.60	
3	1	7	Supplies	General Administration	Reclassification To Other Expenses	Cost Report Instructions		\$ (479.82)	
9	1	7	Supplies	General Administration	Reclassification to Service Contacts	Cost Report Instructions		\$ (232.60)	\$ 6,897.64
8	1	7	Supplies	Screening	Reclassification from Other Expenses	Cost Report Instructions	\$ 2,550.38	\$ 84.39	
8	1	7	Supplies	Screening	Reclassification from Other Expenses	Cost Report Instructions		\$ 12.25	
3	1	7	Supplies	Screening	Reclassification To Other Expenses	Cost Report Instructions		\$ (208.53)	
9	1	7	Supplies	Screening	Reclassification to Service Contacts	Cost Report Instructions		\$ (24.20)	
9	1	7	Supplies	Screening	Reclassification to Service Contacts	Cost Report Instructions		\$ (200.60)	\$ 2,213.69
1	1	10	Capital Cost	Assessment	Reclassification from Other Expenses	Cost Report Instructions	\$ 14,205.46	\$ 121.39	\$ 14,326.85

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

Finding Number	COST REPORT				Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
	Worksheet	Line	Account	Cost Center					
PROGRAM PASSPORT (Continued)									
1	1	10	Capital Cost	Case Management	Reclassification from Other Expenses	Cost Report Instructions	\$ 19,195.53	\$ 368.90	\$ 19,564.43
1	1	10	Capital Cost	General Administration	Reclassification from Other Expenses	Cost Report Instructions	\$ 29,719.89	\$ 213.35	\$ 29,933.24
1	1	10	Capital Cost	Screening	Reclassification from Other Expenses	Cost Report Instructions	\$ 7,823.25	\$ 118.34	
1	1	10	Capital Cost	Screening	Reclassification from Other Expenses	Cost Report Instructions		\$ 16.93	\$ 7,958.52
3	1	11	Other Expenses	Assessment	Reclassification from Supplies	Cost Report Instructions	\$ 12,621.71	\$ 273.01	
1	1	11	Other Expenses	Assessment	Reclassification to Capital Costs	Cost Report Instructions		\$ (751.83)	
1	1	11	Other Expenses	Assessment	Reclassification to Capital Costs	Cost Report Instructions		\$ (405.65)	
1	1	11	Other Expenses	Assessment	Reclassification to Capital Costs	Cost Report Instructions		\$ (56.43)	
2	1	11	Other Expenses	Assessment	Reclassification to Equipment <\$5,000	Cost Report Instructions		\$ (387.98)	
13	1	11	Other Expenses	Assessment	Reclassification to Equipment <\$5,000	Cost Report Instructions		\$ (225.69)	
16	1	11	Other Expenses	Assessment	Reclassification to Service Contacts	Cost Report Instructions		\$ (1,053.42)	
8	1	11	Other Expenses	Assessment	Reclassification to Supplies	Cost Report Instructions		\$ (88.29)	\$ 9,925.43

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
PROGRAM PASSPORT (Continued)									
3	1	11	Other Expenses	Case Management	Reclassification from Supplies	Cost Report Instructions	\$ 27,666.65	\$ 829.66	
1	1	11	Other Expenses	Case Management	Reclassification to Capital Costs	Cost Report Instructions		\$ (3,688.98)	
2	1	11	Other Expenses	Case Management	Reclassification to Equipment <\$5,000	Cost Report Instructions		\$ (1,194.36)	
13	1	11	Other Expenses	Case Management	Reclassification to Equipment <\$5,000	Cost Report Instructions		\$ (693.47)	
16	1	11	Other Expenses	Case Management	Reclassification to Service Contacts	Cost Report Instructions		\$ (3,294.44)	
16	1	11	Other Expenses	Case Management	Reclassification to Service Contacts	Cost Report Instructions		\$ (1,031.99)	
8	1	11	Other Expenses	Case Management	Reclassification to Supplies	Cost Report Instructions		\$ (232.80)	\$ 18,360.27
3	1	11	Other Expenses	General Administration	Reclassification from Supplies	Cost Report Instructions	\$ 26,152.24	\$ 479.82	
1	1	11	Other Expenses	General Administration	Reclassification to Capital Costs	Cost Report Instructions		\$ (2,133.48)	
2	1	11	Other Expenses	General Administration	Reclassification to Equipment <\$5,000	Cost Report Instructions		\$ (641.81)	
13	1	11	Other Expenses	General Administration	Reclassification to Equipment <\$5,000	Cost Report Instructions		\$ (442.87)	
16	1	11	Other Expenses	General Administration	Reclassification to Service Contacts	Cost Report Instructions		\$ (1,644.36)	
7	1	11	Other Expenses	General Administration	Reclassification to Supplies	Cost Report Instructions		\$ (682.46)	
7	1	11	Other Expenses	General Administration	Reclassification to Supplies	Cost Report Instructions		\$ (615.74)	
8	1	11	Other Expenses	General Administration	Reclassification to Supplies	Cost Report Instructions		\$ (166.60)	
4	1	11	Other Expenses	General Administration	Reclassification to Travel & Training	Cost Report Instructions		\$ (1,576.42)	
2	1	11	Other Expenses	General Administration	Reclassification to Equipment <\$5,000	Cost Report Instructions		\$ (274.28)	

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
PROGRAM PASSPORT (Continued)									
5	1	11	Other Expenses	General Administration	Reclassification to Travel & Training	Cost Report Instructions		\$ (857.37)	
6	1	11	Other Expenses	General Administration	Reclassification to Travel & Training	Cost Report Instructions		\$ (3,211.72)	
14	1	11	Other Expenses	General Administration	Reclassification to Travel & Training	Cost Report Instructions		\$ (857.37)	\$ 13,527.58
3	1	11	Other Expenses	Screening	Reclassification from Supplies	Cost Report Instructions	\$ 6,451.45	\$ 208.53	
1	1	11	Other Expenses	Screening	Reclassification to Capital Costs	Cost Report Instructions		\$ (478.85)	
1	1	11	Other Expenses	Screening	Reclassification to Capital Costs	Cost Report Instructions		\$ (295.85)	
1	1	11	Other Expenses	Screening	Reclassification to Capital Costs	Cost Report Instructions		\$ (152.50)	
1	1	11	Other Expenses	Screening	Reclassification to Capital Costs	Cost Report Instructions		\$ (169.28)	
1	1	11	Other Expenses	Screening	Reclassification to Capital Costs	Cost Report Instructions		\$ (256.20)	
2	1	11	Other Expenses	Screening	Reclassification to Equipment <\$5,000	Cost Report Instructions		\$ (54.86)	
13	1	11	Other Expenses	Screening	Reclassification to Equipment <\$5,000	Cost Report Instructions		\$ (41.52)	
13	1	11	Other Expenses	Screening	Reclassification to Equipment <\$5,000	Cost Report Instructions		\$ (178.79)	
16	1	11	Other Expenses	Screening	Reclassification to Service Contacts	Cost Report Instructions		\$ (128.47)	
16	1	11	Other Expenses	Screening	Reclassification to Service Contacts	Cost Report Instructions		\$ (471.00)	
8	1	11	Other Expenses	Screening	Reclassification to Supplies	Cost Report Instructions		\$ (12.25)	
8	1	11	Other Expenses	Screening	Reclassification to Supplies	Cost Report Instructions		\$ (84.39)	\$ 4,336.02

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
PROGRAM Assisted Living									
16	1	3	Service Contracts	Assessment	Reclassification from Other Expenses	Cost Report Instructions	\$ 649.55	\$ 396.82	
9	1	3	Service Contracts	Assessment	Reclassification from Supplies	Cost Report Instructions		\$ 52.00	\$ 1,098.37
9	1	3	Service Contracts	Case Management	Reclassification from Supplies	Cost Report Instructions	\$ 1,632.35	\$ 143.60	\$ 1,775.95
16	1	3	Service Contracts	General Administration	Reclassification from Other Expenses	Cost Report Instructions	\$ 276.18	\$ 168.43	
9	1	3	Service Contracts	General Administration	Reclassification from Supplies	Cost Report Instructions		\$ 29.00	\$ 473.61
4	1	4	Travel & Training	General Administration	Reclassification from Other Expenses	Cost Report Instructions	\$ 1,144.58	\$ 128.65	
5	1	4	Travel & Training	General Administration	Reclassification from Other Expenses	Cost Report Instructions		\$ 202.91	
6	1	4	Travel & Training	General Administration	Reclassification from Other Expenses	Cost Report Instructions		\$ 749.28	
7	1	4	Travel & Training	General Administration	Reclassification from Other Expenses	Cost Report Instructions		\$ 10.87	
7	1	4	Travel & Training	General Administration	Reclassification from Other Expenses	Cost Report Instructions		\$ 25.96	
14	1	4	Travel & Training	General Administration	Reclassification from Other Expenses	Cost Report Instructions		\$ 18.52	
14	1	4	Travel & Training	General Administration	Reclassification from Other Expenses	Cost Report Instructions		\$ 202.91	\$ 2,483.68
2	1	5	Equipment <\$5,000	Assessment	Reclassification from Other Expenses	Cost Report Instructions	\$ 8.10	\$ 171.05	
13	1	5	Equipment <\$5,000	Assessment	Reclassification from Other Expenses	Cost Report Instructions		\$ 51.00	\$ 230.15
2	1	5	Equipment <\$5,000	Case Management	Reclassification from Other Expenses	Cost Report Instructions	\$ 23.95	\$ 359.06	
13	1	5	Equipment <\$5,000	Case Management	Reclassification from Other Expenses	Cost Report Instructions		\$ 192.57	\$ 575.58

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

Finding Number	COST REPORT				Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
	Worksheet	Line	Account	Cost Center					
PROGRAM Assisted Living (Continued)									
2	1	5	Equipment <\$5,000	General Administration	Reclassification from Other Expenses	Cost Report Instructions	\$ 367.43	\$ 62.83	
13	1	5	Equipment <\$5,000	General Administration	Reclassification from Other Expenses	Cost Report Instructions		\$ 51.00	\$ 481.26
8	1	7	Supplies	Assessment	Reclassification from Other Expenses	Cost Report Instructions	\$ 715.18	\$ 28.28	
3	1	7	Supplies	Assessment	Reclassification To Other Expenses	Cost Report Instructions		\$ (96.38)	
9	1	7	Supplies	Assessment	Reclassification to Service Contracts	Cost Report Instructions		\$ (52.00)	\$ 595.08
8	1	7	Supplies	Case Management	Reclassification from Other Expenses	Cost Report Instructions	\$ 2,044.75	\$ 90.18	
3	1	7	Supplies	Case Management	Reclassification To Other Expenses	Cost Report Instructions		\$ (285.01)	
9	1	7	Supplies	Case Management	Reclassification to Service Contracts	Cost Report Instructions		\$ (143.60)	\$ 1,706.32
8	1	7	Supplies	General Administration	Reclassification from Other Expenses	Cost Report Instructions	\$ 995.04	\$ 13.92	
3	1	7	Supplies	General Administration	Reclassification To Other Expenses	Cost Report Instructions		\$ (95.69)	
9	1	7	Supplies	General Administration	Reclassification to Service Contracts	Cost Report Instructions		\$ (29.00)	\$ 884.27
1	1	10	Capital Cost	Assessment	Reclassification from Other Expenses	Cost Report Instructions	\$ 2,327.56	\$ 42.85	\$ 2,370.41
1	1	10	Capital Cost	Case Management	Reclassification from Other Expenses	Cost Report Instructions	\$ 3,854.54	\$ 126.73	\$ 3,981.27
3	1	11	Other Expenses	Assessment	Reclassification from Supplies	Cost Report Instructions	\$ 2,729.06	\$ 96.38	

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
PROGRAM Assisted Living (Continued)									
1	1	11	Other Expenses	Assessment	Reclassification to Capital Costs	Cost Report Instructions		\$ (428.53)	
2	1	11	Other Expenses	Assessment	Reclassification to Equipment <\$5,000	Cost Report Instructions		\$ (171.05)	
13	1	11	Other Expenses	Assessment	Reclassification to Equipment <\$5,000	Cost Report Instructions		\$ (51.00)	
16	1	11	Other Expenses	Assessment	Reclassification to Service Contracts	Cost Report Instructions		\$ (396.82)	
8	1	11	Other Expenses	Assessment	Reclassification to Supplies	Cost Report Instructions		\$ (28.28)	\$ 1,749.76
3	1	11	Other Expenses	Case Management	Reclassification from Supplies	Cost Report Instructions	\$ 7,150.72	\$ 285.01	
1	1	11	Other Expenses	Case Management	Reclassification to Capital Costs	Cost Report Instructions		\$ (1,267.28)	
2	1	11	Other Expenses	Case Management	Reclassification to Equipment <\$5,000	Cost Report Instructions		\$ (359.06)	
13	1	11	Other Expenses	Case Management	Reclassification to Equipment <\$5,000	Cost Report Instructions		\$ (192.57)	
8	1	11	Other Expenses	Case Management	Reclassification to Supplies	Cost Report Instructions		\$ (90.18)	\$ 5,526.64
13	1	11	Other Expenses	General Administration	Reclassification from Other Expenses	Cost Report Instructions	\$ 3,287.37	\$ (51.00)	
3	1	11	Other Expenses	General Administration	Reclassification from Supplies	Cost Report Instructions		\$ 95.69	
2	1	11	Other Expenses	General Administration	Reclassification to Equipment <\$5,000	Cost Report Instructions		\$ (62.83)	
16	1	11	Other Expenses	General Administration	Reclassification to Service Contracts	Cost Report Instructions		\$ (168.43)	
7	1	11	Other Expenses	General Administration	Reclassification to Supplies	Cost Report Instructions		\$ (25.96)	
7	1	11	Other Expenses	General Administration	Reclassification to Supplies	Cost Report Instructions		\$ (10.87)	
8	1	11	Other Expenses	General Administration	Reclassification to Supplies	Cost Report Instructions		\$ (13.92)	

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
PROGRAM Assisted Living (Continued)									
4	1	11	Other Expenses	General Administration	Reclassification to Travel & Training	Cost Report Instructions		\$ (128.65)	
5	1	11	Other Expenses	General Administration	Reclassification to Travel & Training	Cost Report Instructions		\$ (202.91)	
6	1	11	Other Expenses	General Administration	Reclassification to Travel & Training	Cost Report Instructions		\$ (749.28)	
14	1	11	Other Expenses	General Administration	Reclassification to Travel & Training	Cost Report Instructions		\$ (202.91)	
14	1	11	Other Expenses	General Administration	Reclassification to Travel & Training	Cost Report Instructions		\$ (18.52)	\$ 1,747.78

Final Page A

Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
17	A	A-2	Client liability YTD Collected	Current Month Revenue Earned	To Correct Client Liability YTD Collected	Cost Report instructions	\$ 107,071.00	\$ (9,076.85)	\$ 97,994.15
17	A	A-24	Client Liability Ending Receivable Due	Client Liability Ending Receivable Due	To Correct Client Liability Ending Receivable Due	Cost Report Instructions	\$ 121,819.00	\$ 7,678.53	\$ 129,497.53

Final Page C

Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
17	A	C-10	Client liability YTD Collected	Current Month Revenue Earned	To Correct Client Liability YTD Collected	Cost Report instructions	\$ 107,071.00	\$ (9,076.85)	\$ 97,994.15

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Audit Adjustments	Audited Cost
17	A	C-11	Client Liability Ending Receivable Due	Client Liability Ending Receivable Due	To Correct Client Liability Ending Receivable Due	Cost Report Instructions	\$ 121,819.00	\$ 7,678.53	\$ 129,497.53

Total Effect on Cost Report

\$ (11,873.01)

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OHIO AUDITOR OF STATE KEITH FABER



PSA3 AGENCY ON AGENCY ON AGING, INC.

ALLEN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
DECEMBER 10, 2019**