



Mission: To promote hope, recovery, resilience, quality of life and wellness in Washtenaw County by providing high quality, integrated services to eligible individuals.

**WASHTENAW COUNTY COMMUNITY MENTAL HEALTH (WCCMH)
BUDGET-FINANCE COMMITTEE MEETING
AGENDA**

<https://zoom.us/j/94595562326>

July 12, 2021

2:00-3:00 pm

- I. Roll Call (5 minutes)
- II. Introductions (5 minutes)
- III. Audience Participation (see guidelines below) (5 minutes)
- IV. Budget-Finance and Program-Quality Combined Committee meeting minutes (5 minutes)
 - Budget-Finance and Program-Quality Combined Committee Meeting Minutes and Actions from 6/14/21 (Attachment #1) **ACTION**
- V. Finance Status Reports (5 minutes)
 - Financial Status Report (Attachment #2) **N. Phelps ACTION**
- VI. Contracts and Leases
 - None
- VII. Regional Finance Update (5 minutes)
- VIII. Old Business (10 minutes)
 - CCBHC Update
 - Billing Project Update
- IX. New Business (15 minutes)
 - WCCMH FY20 Cost Per Case (Attachment #3) **N. Phelps**
 - WCCMH FY20 Compliance Examination (Attachment #4) **N. Phelps**
- X. Items for Future Discussions (5 minutes)
- XI. Adjournment of Public Meeting

Please click this URL to join. <https://zoom.us/j/94595562326>

Or One tap mobile:

+16465189805, 94595562326# US (New York)

+19292056099, 94595562326# US (New York)

Or join by phone:

Dial(for higher quality, dial a number based on your current location):

US: +1 646 518 9805 or +1 929 205 6099 or +1 267 831 0333 or +1 312 626 6799

Webinar ID: 945 9556 2326

Audience Participation Guidelines:

- Three (3) minutes are allowed per speaker
- Speakers are asked to bring a copy of their concerns/comments in writing
- Resolutions on issues will be brought to the appropriate committee as necessary



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International numbers available: <https://zoom.us/j/adgKqjHUOW>

Effective March 17, 2021 the Washtenaw County Board of Commissioners has approved the continuation of all public meetings to be held virtually until December 31, 2021, per resolution #21-050.

Audience Participation Guidelines:

- Three (3) minutes are allowed per speaker
- Speakers are asked to bring a copy of their concerns/comments in writing
- Resolutions on issues will be brought to the appropriate committee as necessary

**WASHTENAW COUNTY COMMUNITY MENTAL HEALTH AGENCY (WCCMH)
WCCMH BUDGET-FINANCE AND PROGRAM-QUALITY COMBINED COMMITTEE MEETING
MINUTES DRAFT**

<https://zoom.us/j/99427595657>

June 14, 2021

1:00 pm

ROLL CALL: S. Antonow attending remotely from Ann Arbor, Washtenaw County, MI
A. Dusbiber attending remotely from Ann Arbor, Washtenaw County, MI
N. Graebner attending remotely from Chelsea, Washtenaw County, MI
B. Higman attending remotely from Ann Arbor, Washtenaw County, MI
R. Jefferson attending remotely from Ypsilanti Twp, Washtenaw County MI
B. King attending remotely from Ann Arbor, Washtenaw County, MI
D. Strong attending remotely from Scio Twp, Washtenaw County, MI
M Udow-Phillips attending remotely from Superior Twp, MI
K. Walker attending remotely from Pittsfield Twp, Washtenaw County, MI

MEMBERS ABSENT: K. Scott

STAFF PRESENT: T. Cortes, M. Harding, H. Linky, R. Dornbos, N. Phelps, L. Higle, L. Gentz,
M. Taylor. S. Amos O'Neal, T. Florence, S. Ray

OTHERS PRESENT: L. Lutomski, J. Martin, K. Belknap

S. Antonow called the meeting to order at 1:03 pm.

- I. Introductions
 - H. Linky introduced S. Brown from Renaissance Community Homes and L Lutomski from Synod Community Services who will be presenting later in the meeting.
- II. Audience Participation
 - None
- III. Board Response to Audience Participation
 - None
- IV. Budget- Committee Meeting Minutes and Actions from 5/10/21
 - The Budget-Finance Committee Meeting Minutes and Actions from 5/10/21 were reviewed. (Attachment #1A)

MOTION BY B. KING, SUPPORTED BY M. UDOW-PHILLIPS TO APPROVE THE MINUTES AND ACTIONS FROM THE MAY 10, 2021 BUDGET-FINANCE COMMITTEE MEETING.

ROLL CALL VOTE:

ANTONOW	NOT ON BUDGET-FINANCE COMMITTEE	DUSBIBER	NOT ON BUDGET-FINANCE COMMITTEE
GRAEBNER	Y	HIGMAN	NOT ON BUDGET-FINANCE COMMITTEE
JEFFERSON	Y	KING	Y
SCOTT	N/A	STRONG	Y

UDOW-PHILLIPS	Y	WALKER	NOT ON BUDGET-FINANCE COMMITTEE
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MOTION CARRIED

- V. Program-Quality Committee Meeting Minutes and Actions-5/10/21
- The Program-Quality Committee Meeting Minutes and Actions from 5/10/21 were reviewed. (Attachment #1B)

MOTION BY K. WALKER, SUPPORTED BY A. DUSBIBER TO APPROVE THE MINUTES AND ACTIONS FROM THE MAY 10, 2021 PROGRAM-QUALITY COMMITTEE MEETING.

ROLL CALL VOTE:

ANTONOW	Y	DUSBIBER	Y
GRAEBNER	NOT ON PROGRAM-QUALITY COMMITTEE	HIGMAN	Y
JEFFERSON	Y	KING	NOT ON PROGRAM-QUALITY COMMITTEE
SCOTT	N/A	STRONG	NOT ON PROGRAM-QUALITY COMMITTEE
UDOW-PHILLIPS	NOT ON PROGRAM-QUALITY COMMITTEE	WALKER	Y

MOTION CARRIED

- VI. Financial Status Reports (Attachment #2)
- N. Phelps reviewed the Financial Status Report for the month ending April 30, 2021.

MOTION BY D. STRONG, SUPPORTED BY M. UDOW-PHILLIPS TO APPROVE THE FINANCIAL STATUS REPORT THROUGH APRIL 30, 2021 AS PRESENTED.

ROLL CALL VOTE:

ANTONOW	NOT ON BUDGET-FINANCE COMMITTEE	DUSBIBER	NOT ON BUDGET-FINANCE COMMITTEE
GRAEBNER	Y	HIGMAN	NOT ON BUDGET-FINANCE COMMITTEE
JEFFERSON	Y	KING	Y
SCOTT	N/A	STRONG	Y
UDOW-PHILLIPS	Y	WALKER	NOT ON BUDGET-FINANCE COMMITTEE

MOTION CARRIED

- VII. Contracts and Leases
- There were no contracts and leases for this month.
- VIII. Regional Finance Update

- N. Phelps and T. Cortes presented the Regional Finance Update to the committee.
- IX. Old Business
- CCBHC Update
 - o M. Harding presented an update on the CCBHC.
 - o Workgroups are being formed to discuss billing, clinical service delivery, etc.
 - o No rates details have been shared.
- X. New Business
- Program Committee Dashboard FY21 Qtr. (Attachment #3)
 - o T. Florence and L. Higl presented the Program Committee Dashboard for the 1st Qtr. of FY21.
 - o There were no sentinel events in the first quarter of fiscal year 2021.
 - o Staffing levels continue to be a challenge. WCCMH is working with the County Human Resources Department on recruiting and retaining entry level positions.

MOTION BY M. UDOW-PHILLIPS, SUPPORTED BY K. WALKER TO ACCEPT THE PROGRAM COMMITTEE DASHBOARD FOR THE 1ST QUARTER OF FISCAL YEAR 2021 AS PRESENTED.

ROLL CALL VOTE:

ANTONOW	Y	DUSBIBER	Y
GRAEBNER	NOT ON PROGRAM- QUALITY COMMITTEE	HIGMAN	Y
JEFFERSON	Y	KING	NOT ON PROGRAM- QUALITY COMMITTEE
SCOTT	N/A	STRONG	NOT ON PROGRAM- QUALITY COMMITTEE
UDOW- PHILLIPS	NOT ON PROGRAM- QUALITY COMMITTEE	WALKER	Y

MOTION CARRIED

- Provider Presentation (Attachment #4)
 - o S. Brown from Renaissance Community Homes and L. Lutomski from Synod Community Services presented the provider presentation to the committee.
- XI. Items for Future Discussions
- Integrated Planning (Millage/CCBHC/CMH service provider funding)-Strategic Planning category (Program-Quality Committee)
 - Important data points on CARES implementation impact on hospitals-return rates to hospitals and what the impact on caseloads is as well as other Millage Investments (Program-Quality Committee)
 - Looking at call data and how it affects the CARES Team (Program-Quality Committee)

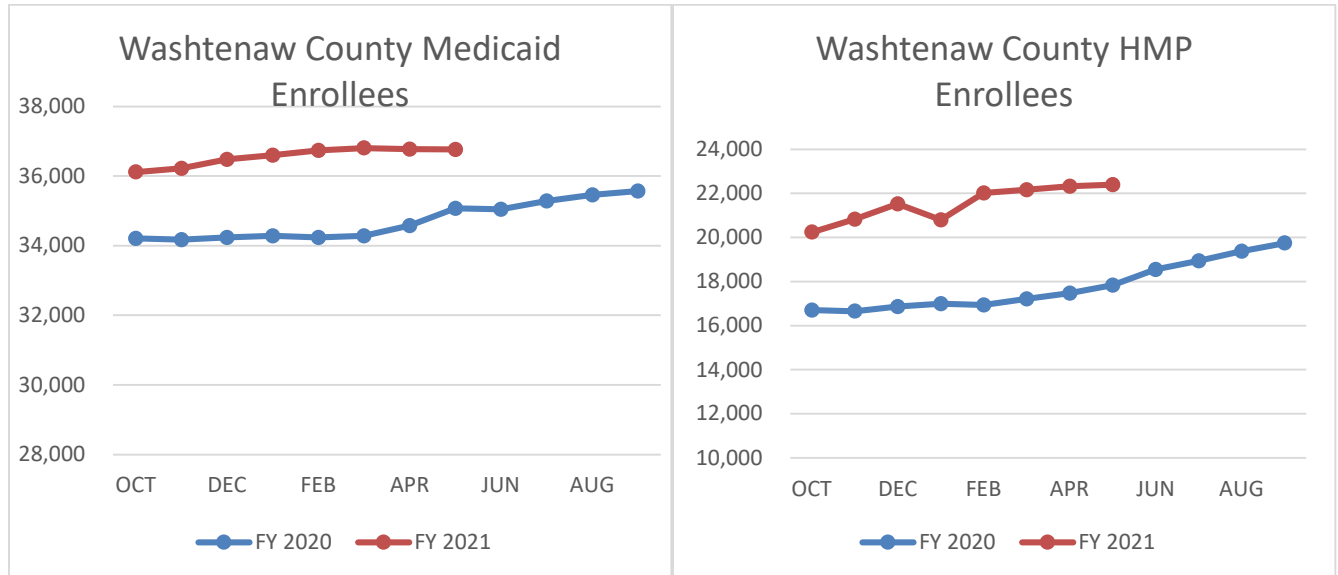
MOTION TO ADJOURN THE BUDGET-FINANCE AND PROGRAM-QUALITY COMBINED COMMITTEE MEETING.

- XII. Meeting adjourned at 2:35 pm.

**WASHTENAW COUNTY COMMUNITY MENTAL HEALTH
YEAR-TO-DATE FINANCIAL STATUS
FISCAL YEAR 2021: For the period ending May 31, 2021
Prepared: July 6, 2021**

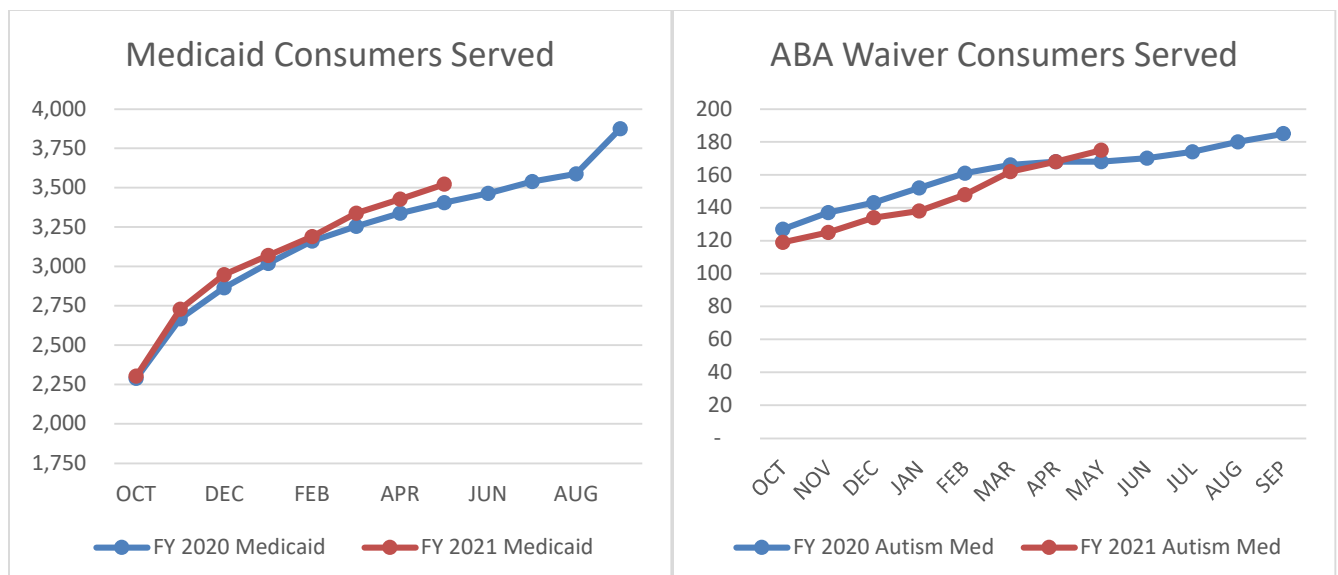
1. Washtenaw County Enrollees

A summary of FY 2021 Washtenaw County Medicaid and Healthy Michigan Enrollees is shown below:



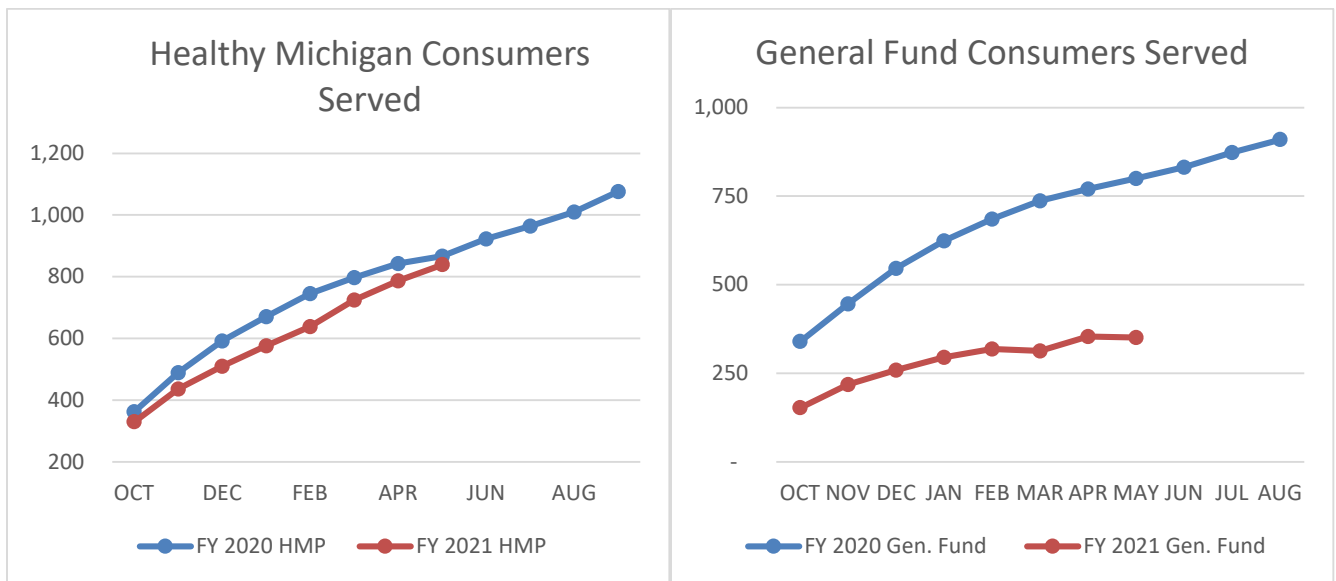
Washtenaw County Medicaid Enrollees were 36,768 in May 2021. This is a 4.84% increase from the same time last year (1,97 more enrollees than in May 2020). Healthy Michigan enrollment in May 2021 was 22,402. This is a 25.56% increase from the same time last year (4,560 more enrollees than in May 2020).

2. WCCMH Consumers Served to Date



Medicaid consumers served through May 2021 are 3,522. This is 117 more consumers than the prior year (3,405 consumers were served through May 2020).

ABA Waiver consumers served through May 2021 are 175. This is the same number of consumers as prior year (168 consumers were served through May 2020).



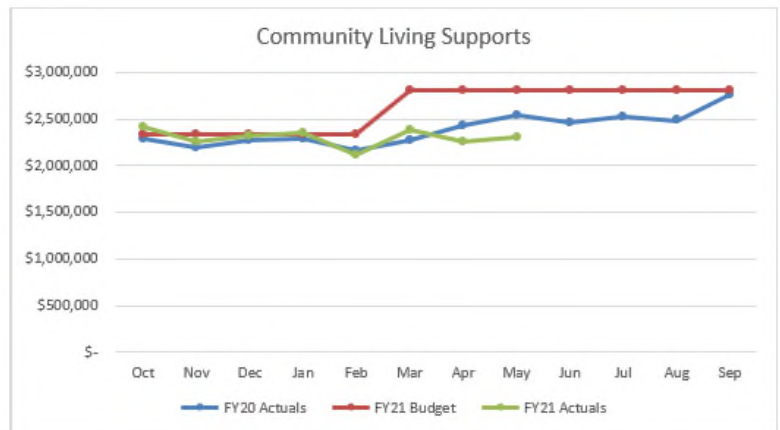
Healthy Michigan consumers served through May 2021 were 839. This is 27 less consumers than the same period last year.

General Fund consumers served through May 2021 were 351. This is 449 less consumers than the same period last year.

3. Financial Statement Highlights

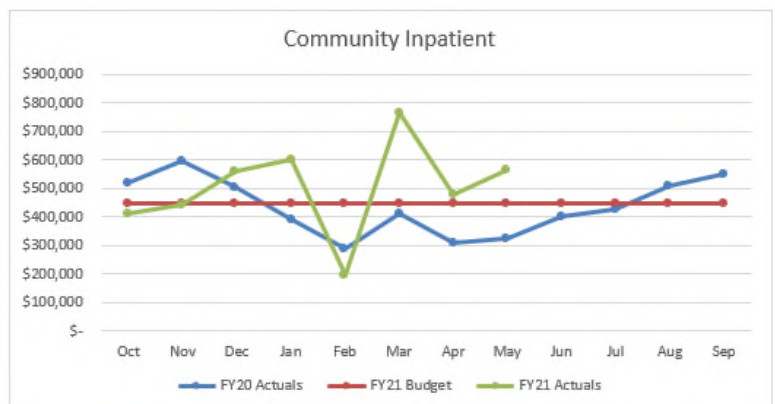
- a. CLS service costs to date are estimated to be \$19.4 Million and \$1.4 Million under budget. The costs year to date is .32% less than this time last year, primarily due to the temporary \$2.25 per hour direct care worker increase is included in the FY21 Actuals. The temporary increase has been extended through September 2021.

	FY20 Actuals	FY21 Budget	FY21 Actuals	YTD % Change
Oct	\$ 2,290,691	2,335,165	\$ 2,413,000	5.34%
Nov	2,198,453	2,335,165	2,254,699	3.98%
Dec	2,269,119	2,335,165	2,317,736	3.36%
Jan	2,287,654	2,335,165	2,352,321	3.23%
Feb	2,166,793	2,335,165	2,122,401	2.21%
Mar	2,276,977	2,804,524	2,388,779	2.66%
Apr	2,436,420	2,804,524	2,253,520	1.11%
May	2,535,453	2,804,524	2,300,000	-0.32%
Jun	2,462,540	2,804,524		
Jul	2,518,980	2,804,524		
Aug	2,486,795	2,804,524		
Sep	2,762,607	2,804,524		



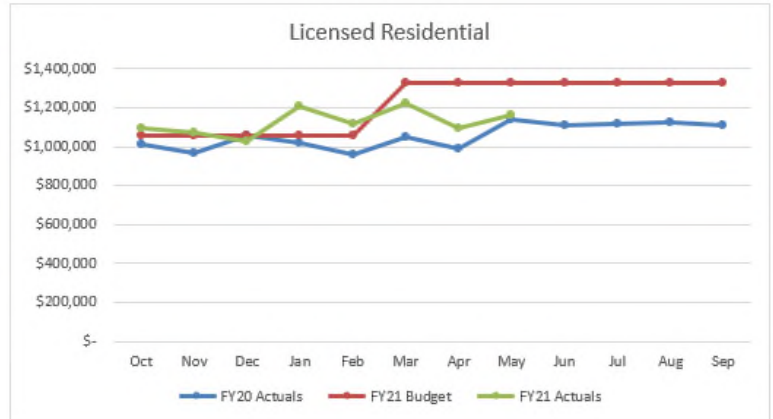
- b. Community Inpatient costs to date are \$4.0 Million. The costs year to date are 20.28% more than this time last year and \$445,000 over budget.

	FY20 Actuals	FY21 Budget	FY21 Actuals	YTD % Change
Oct	\$ 518,019	\$ 447,917	\$ 411,150	-20.63%
Nov	595,144	447,917	444,907	-23.10%
Dec	506,426	447,917	560,543	-12.53%
Jan	393,137	447,917	601,931	0.29%
Feb	290,304	447,917	194,823	-3.89%
Mar	411,873	447,917	767,313	9.79%
Apr	310,948	447,917	480,817	14.40%
May	323,671	447,917	567,208	20.28%
Jun	402,174	447,917		
Jul	426,500	447,917		
Aug	512,121	447,917		
Sep	550,126	447,917		



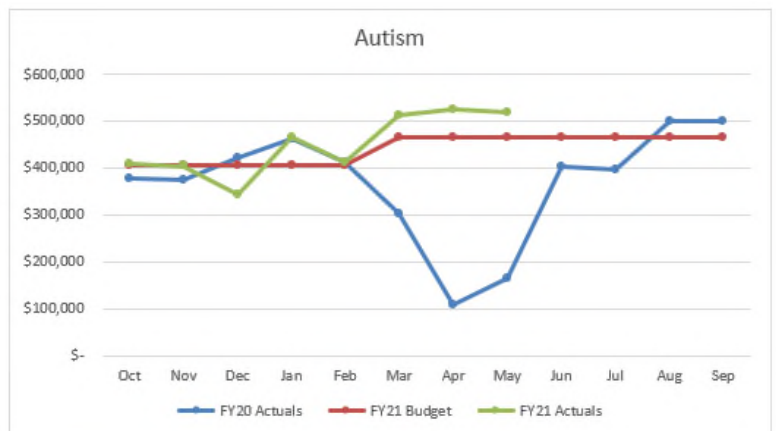
- c. Licensed Residential costs to date are \$9.0 Million and \$718,000 under budget. The costs year to date are 9.92% more than this time last year and primarily due to the temporary \$2.25 per hour direct care worker increase. The temporary increase has been extended through September 2021.

	FY20 Actuals	FY21 Budget	FY21 Actuals	YTD % Change
Oct	\$ 1,011,548	\$ 1,058,350	\$ 1,093,095	8.06%
Nov	968,709	1,058,350	1,073,263	9.40%
Dec	1,055,503	1,058,350	1,028,927	5.25%
Jan	1,022,251	1,058,350	1,211,062	8.58%
Feb	959,842	1,058,350	1,118,469	10.10%
Mar	1,047,035	1,327,021	1,225,127	11.30%
Apr	987,543	1,327,021	1,093,521	11.22%
May	1,137,635	1,327,021	1,159,115	9.92%
Jun	1,106,832	1,327,021		
Jul	1,114,786	1,327,021		
Aug	1,124,986	1,327,021		
Sep	1,109,577	1,327,021		



- d. Applied Behavior Analysis/Autism service costs to date are \$3.5 Million. The costs year to date are 36.80% more than this time last year due to pandemic related factors and \$67,000 over budget.

	FY20 Actuals	FY21 Budget	FY21 Actuals	YTD % Change
Oct	\$ 377,299	\$ 405,991	\$ 408,109	8.17%
Nov	376,345	405,991	404,662	7.85%
Dec	421,658	405,991	342,956	-1.67%
Jan	461,206	405,991	464,654	-0.99%
Feb	412,563	405,991	410,998	-0.86%
Mar	301,850	464,421	512,641	8.21%
Apr	107,090	464,421	525,526	24.88%
May	165,001	464,421	518,865	36.80%
Jun	404,100	464,421		
Jul	397,582	464,421		
Aug	500,967	464,421		
Sep	501,047	464,421		



- e. Internal staffing expenses are trending under budget due to medical benefit savings for the first quarter and difficulty recruiting for budgeted vacant positions.

4. PIHP Revenue Key Points

- a. Medicaid and Healthy Michigan Plan revenues are collected from the PIHP.
- b. By funding source, Medicaid is showing a surplus of \$4.6 Million through May.
- c. By funding source, HMP is showing a deficit of \$437,000 through May.
- d. Combined, the PIHP surplus is \$4.2 Million through May.
- e. CARES Act funding related to Direct Care Worker wages will be cost settled separately and any unspent funds must be returned to the State and cannot be retained by the PIHP.

5. State General Fund Key Points

- a. General Fund programs and funding redirected to other Risk-Based programs is showing a surplus of \$1.4 Million.

6. Local Key Points

- a. The majority of Local Funding comes from Washtenaw County.
- b. Local Funds are showing a surplus of \$34,000 through May 2021.
- c. Uses of Local Funding include:
 - i. The 10% GF Match of non-residential services
 - ii. Local contribution – required by MDHHS
 - iii. Local share for State Facilities
 - iv. Shelter expenses and other Local needs

7. Fund Balance

WCCMH currently has no fund balance available for fiscal year 2021.

Washtenaw County Community Mental Health
FINANCIAL PERFORMANCE BY FUND SOURCE
MAY 2021 FYTD

ATTACHMENT #2
JULY 2021

	<u>Total</u>
Medicaid **	
Revenue	
B & B3	\$ 28,361,602
HSW	16,921,254
DCW	4,835,522
Child Waiver/SED Waiver	708,677
Autism	3,236,840
Prior Year Adjustments	-
Care for Caidd	41,569
Total Medicaid Revenue	<u>\$ 54,105,463</u>
Total Medicaid Expense	\$ 49,467,809
Medicaid Surplus/(Deficit)	<u><u>\$ 4,637,654</u></u>

Healthy Michigan **	
Revenue	\$ 3,884,741
Expense	4,321,949
Healthy MI Surplus/(Deficit)	<u><u>\$ (437,209)</u></u>

General Fund	
Revenue	
CMH Operations	\$ 2,581,619
CMH Operations Contra	-
GF Carryforward	175,491
Categorical	-
Redirect To Injectable Meds.	-
Funding Fr. Other Local Sources	45,966
Total General Fund Revenue	<u>\$ 2,803,076</u>
Total General Fund Expense	\$ 1,316,856
General Fund Surplus/(Deficit)	<u><u>\$ 1,486,220</u></u>

Injectable Meds	
Revenue	\$ 83,795
Expense	60,587
Inj. Meds. Surplus/(Deficit)	<u><u>\$ 23,207</u></u>

Grants And Contracts	
Revenue	\$ 822,084
Expense	<u>822,084</u>

Washtenaw County Community Mental Health
FINANCIAL PERFORMANCE BY FUND SOURCE
MAY 2021 FYTD

ATTACHMENT #2
JULY 2021

	Total
Grants & Cont. Surplus/(Deficit)	\$ -

CMHSP To CMHSP

Revenue	\$ 440,291
Redirect to GF	(45,966)
Expense	394,325
CMHSP to CMHSP Surplus/(Deficit)	\$ -

Local

Revenue	\$ 1,030,834
Expense	996,515
Local Surplus/(Deficit)	\$ 34,320

Private Grant & All NOR

Revenue	\$ 167,489
Expense	167,489
Priv. Grant & NOR Surplus/(Deficit)	\$ -

Grand Total

Revenue	\$ 63,472,377
Expense	57,728,185
Grand Total Surplus/(Deficit)	\$ 5,744,192

** Denotes PIHP Medicaid Subcontracting Agreement Funds

PIHP Medicaid Surplus/(Deficit)	\$ 4,223,653
WCCMH Surplus/(Deficit)	1,520,539
	\$ 5,744,192

**Washtenaw County Community Mental Health
Budget to Actuals
For Eight Months Ending May 31, 2021**

Current Fiscal Year					
	FY 2021 Amended Budget	FY 2021 Amended Budget YTD	FY 2021 YTD Actuals	YTD Actuals Over/(Under) YTD Budget	% O(U)
<u>Operating Revenue</u>					
PIHP Revenue					
Medicaid Capitation:					
Medicaid (b) & 1115i	\$ 42,678,933	\$ 28,452,622	\$ 28,361,602	\$ (91,020)	-0.32%
HSW	24,674,716	16,449,811	16,921,254	471,443	2.87%
Children & SED Waivers	894,097	596,065	708,677	112,612	18.89%
Healthy Michigan Capitation	5,875,998	3,917,332	3,884,741	(32,591)	-0.83%
Autism Capitation	4,657,841	3,105,227	3,236,840	131,612	4.24%
CARES Act DCW	7,297,312	4,864,875	4,835,522	(29,353)	-0.60%
TOTAL PIHP Revenue	\$ 86,078,897	\$ 57,385,931	\$ 57,948,635	\$ 562,704	0.98%
MDHHS Revenue					
State General Funds	\$ 4,047,922	\$ 2,698,615	\$ 2,757,110	\$ 58,495	2.17%
Grants & Earned Contracts	1,779,812	1,186,541	945,718	(240,823)	-20.30%
All Other Revenue					
County Appropriation	\$ 1,748,770	\$ 1,165,847	\$ 596,064	\$ (569,783)	-48.87%
Project Revenue	782,545	521,697	449,841	(71,855)	-13.77%
All Other	1,917,652	1,278,435	1,539,495	261,060	20.42%
TOTAL Operating Revenue	\$ 96,355,598	\$ 64,237,065	\$ 64,236,863	\$ (202)	0.00%
<u>Operating Expenses</u>					
Administrative Expenses					
General Administration	\$ 5,624,552	\$ 3,749,701	\$ 3,282,963	\$ (466,739)	-12.45%
Program Administration	3,304,826	2,203,217	1,852,565	(350,652)	-15.92%
Residential Services					
Community Living Supports	\$ 31,307,490	\$ 20,871,660	\$ 19,426,310	\$ (1,445,350)	-6.92%
Licensed Residential	14,580,900	9,720,600	9,002,579	(718,021)	-7.39%
Outpatient Services					
Autism Services	\$ 5,280,900	\$ 3,520,600	\$ 3,588,411	\$ 67,811	1.93%
Case Management	5,221,985	3,481,323	2,791,955	(689,369)	-19.80%
Supports Coordination	2,535,741	1,690,494	1,513,832	(176,662)	-10.45%
Skill Building	4,256,172	2,837,448	1,564,355	(1,273,093)	-44.87%
Supported Employment	1,364,871	909,914	889,438	(20,476)	-2.25%
Psychiatry	2,770,122	1,846,748	1,774,600	(72,148)	-3.91%
Nursing Services	2,353,003	1,568,669	1,321,167	(247,502)	-15.78%
Therapy Services	1,875,621	1,250,414	1,126,202	(124,212)	-9.93%
All Other	7,441,765	4,961,177	4,475,185	(485,991)	-9.80%
Other Expenses					
Community Inpatient	\$ 5,375,000	\$ 3,583,333	\$ 4,028,692	\$ 445,358	12.43%
Local Matches & Shelter	1,282,838	855,225	954,665	99,440	11.63%
Grants & Earned Contracts	1,779,812	1,186,541	899,753	(286,789)	-24.17%
TOTAL Operating Expenses	\$ 96,355,598	\$ 64,237,065	\$ 58,492,671	\$ (5,744,394)	-8.94%
Revenue Over/(Under) Expenses	-	-	5,744,192	5,744,192	

**Washtenaw County Community Mental Health
Budget to Actuals
For Eight Months Ending May 31, 2021**

Prior Year Comparison				
	FY 2021 YTD Actuals	FY 2020 Prior YTD Actuals	YTD Actuals Over/(Under) Prior YTD Actuals	% O(U)
<u>Operating Revenue</u>				
PIHP Revenue				
Medicaid Capitation:				
Medicaid (b) & 1115i	\$ 28,361,602	\$ 27,696,026	\$ 665,576	2.40%
HSW	16,921,254	16,489,832	431,422	2.62%
Children & SED Waivers	708,677	573,922	134,755	23.48%
Healthy Michigan Capitation	3,884,741	3,277,022	607,718	18.54%
Autism Capitation	3,236,840	3,197,398	39,441	1.23%
CARES Act DCW	4,835,522	-	4,835,522	
TOTAL PIHP Revenue	\$ 57,948,635	\$ 51,234,201	\$ 6,714,434	13.11%
MDHHS Revenue				
State General Funds	\$ 2,757,110	\$ 2,454,288	\$ 302,822	12.34%
Grants & Earned Contracts	945,718	972,239	(26,521)	-2.73%
All Other Revenue				
County Appropriation	\$ 596,064	\$ 578,777	\$ 17,287	2.99%
Project Revenue	449,841	314,204	135,637	43.17%
All Other	1,539,495	1,490,591	48,904	3.28%
TOTAL Operating Revenue	\$ 64,236,863	\$ 57,044,300	\$ 7,192,564	12.61%
<u>Operating Expenses</u>				
Administrative Expenses				
General Administration	\$ 3,282,963	\$ 3,421,295	\$ (138,332)	-4.04%
Program Administration	1,852,565	2,082,577	(230,012)	-11.04%
Residential Services				
Community Living Supports	\$ 19,426,310	\$ 18,596,930	\$ 829,380	4.46%
Licensed Residential	9,002,579	8,190,066	812,513	9.92%
Outpatient Services				
Autism Services	\$ 3,588,411	\$ 2,623,012	\$ 965,399	36.80%
Case Management	2,791,955	2,906,662	(114,708)	-3.95%
Supports Coordination	1,513,832	1,329,066	184,766	13.90%
Skill Building	1,564,355	3,417,866	(1,853,511)	-54.23%
Supported Employment	889,438	1,120,250	(230,811)	-20.60%
Psychiatry	1,774,600	1,683,582	91,017	5.41%
Nursing Services	1,321,167	1,368,039	(46,872)	-3.43%
Therapy Services	1,126,202	1,128,927	(2,724)	-0.24%
All Other	4,475,185	4,091,964	383,221	9.37%
Other Expenses				
Community Inpatient	\$ 4,028,692	\$ 3,349,523	\$ 679,169	20.28%
Local Matches & Shelter	954,665	969,432	(14,767)	-1.52%
Grants & Earned Contracts	899,753	938,973	(39,220)	-4.18%
TOTAL Operating Expenses	\$ 58,492,671	\$ 57,218,165	\$ 1,274,506	2.23%
Revenue Over/(Under) Expenses	5,744,192	(173,866)	5,918,058	

Washtenaw County Community Mental Health
Finance Committee
July 12, 2021
Historical Cost per Case

By Population:			
Fiscal Year	Total Cost per Case		
	I/DD Adults & Children	SMI Adults	SED Children
<u>FY 2015 - WCHO</u>			
Cost per Case	\$34,625	\$7,319	\$4,280
Total Cost	\$45,532,282	\$23,361,352	\$2,576,507
Total Individuals Served	1,315	3,192	602
<u>FY 2016 - WCCMH</u>			
Cost per Case	\$32,972	\$6,784	\$4,357
Total Cost	\$43,951,361	\$20,656,818	\$2,461,875
Total Individuals Served	1,333	3,045	565
<u>FY 2017 - WCCMH</u>			
Cost per Case	\$33,108	\$8,550	\$5,476
Total Cost	\$45,292,409	\$25,505,814	\$3,312,814
Total Individuals Served	1,368	2,983	605
<u>FY 2018 - WCCMH</u>			
Cost per Case	\$33,428	\$8,746	\$6,073
Total Cost	\$47,199,765	\$27,393,745	\$4,761,427
Total Individuals Served	1,412	3,132	784
<u>FY 2019 - WCCMH</u>			
Cost per Case	\$33,321	\$8,644	\$5,244
Total Cost	\$49,382,181	\$27,842,291	\$4,431,052
Total Individuals Served	1,482	3,221	845
<u>FY 2020 - WCCMH</u>			
Cost per Case	\$31,206	\$8,225	\$5,278
Total Cost	\$41,940,547	\$25,381,451	\$4,480,659
Total Individuals Served	1,344	3,086	849

* Cost per Case +/- FY19 to FY20	(\$2,116)	(\$419)	\$34
	-6.35%	-4.85%	0.64%

** I/DD = Intellectually / Developmentally Disabled
** SMI = Severally Mentally Ill
** SED = Serious Emotional Disturbance
** ABA = Applied Behavioral Analysis

By Medicaid Benefit:				
Fiscal Year	Medicaid	Healthy Michigan	ABA Waiver	General Funds
	(not including ABA)	Plan	(Autism)	(not including spenddown)
<u>FY 2015 - WCHO</u>				
Cost per Case	\$16,262	\$4,382	\$12,243	\$3,716
Total Cost	\$59,943,852	\$4,097,595	\$550,925	\$4,101,962
Total Individuals Served	3,686	935	45	1,104
<u>FY 2016 - WCCMH</u>				
Cost per Case	\$15,557	\$4,730	\$12,001	\$2,236
Total Cost	\$58,119,277	\$4,787,623	\$1,080,124	\$1,616,344
Total Individuals Served	3,736	1,012	90	723
<u>FY 2017 - WCCMH</u>				
Cost per Case	\$16,697	\$5,555	\$12,429	\$3,123
Total Cost	\$61,431,211	\$6,272,179	\$1,702,797	\$2,132,785
Total Individuals Served	3,679	1,128	137	683
<u>FY 2018 - WCCMH</u>				
Cost per Case	\$16,753	\$5,746	\$15,006	\$2,671
Total Cost	\$64,901,265	\$7,251,730	\$3,106,184	\$1,736,466
Total Individuals Served	3,874	1,262	207	650
<u>FY 2019 - WCCMH</u>				
Cost per Case	\$16,010	\$5,648	\$16,076	\$3,101
Total Cost	\$65,512,465	\$7,212,373	\$4,051,276	\$2,052,949
Total Individuals Served	4,092	1,277	252	662
<u>FY 2020 - WCCMH</u>				
Cost per Case	\$15,273	\$4,845	\$23,054	\$3,023
Total Cost	\$59,183,994	\$5,212,858	\$4,265,076	\$2,089,221
Total Individuals Served	3,875	1,076	185	691

* Cost per Case +/- FY19 to FY20	(\$737)	(\$803)	\$6,978	(\$78)
	-4.60%	-14.22%	43.40%	-2.50%

Report on Compliance

Washtenaw County Community Mental Health

September 30, 2020



Washtenaw County Community Mental Health
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September 30, 2020

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE

To the Members of the Board
Washtenaw County Community Mental Health
Ypsilanti, Michigan

Report On Compliance

We have examined Washtenaw County Community Mental Health's (the CMHSP) compliance with the requirements described in the *Compliance Examination Guidelines* issued by Michigan Department of Health and Human Services that are applicable to its Medicaid Contract, General Fund (GF) Contract, Community Mental Health Services (CMHS) Block Grant, and Substance Abuse Prevention and Treatment (SAPT) Block Grant programs for the year ended September 30, 2020.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Medicaid Contract, GF Contract, CMHS Block Grant, and SAPT Block Grant programs.

Independent Accountants' Responsibility

Our responsibility is to express an opinion on the CMHSP's compliance with the Medicaid Contract, GF Contract, CMHS Block Grant, and SAPT Block Grant programs based on our examination of the compliance requirements referred to above.

Our examination of compliance was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the CMHSP complied, in all material respects, with the compliance requirements referred to above.

An examination involves performing procedures to obtain evidence about the CMHSP's compliance with the specified requirements referred to above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risk of material noncompliance, whether due to fraud or error.

We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. However, our examination does not provide a legal determination of the CMHSP's compliance.

Opinion on Each Program

In our opinion, the CMHSP complied, in all material respects, with the specified requirements referred to above that are applicable to its Medicaid Contract, GF Contract, CMHS Block Grant, and SAPT Block Grant programs for the year ended September 30, 2020.

Other Matters

The results of our examination procedures disclosed instances of noncompliance, which are required to be reported in accordance with Compliance Examination Guidelines, and which are described in the accompanying Comments and Recommendations as item 2020-01. Our opinion is not modified with respect to these matters.

The CMHSP's responses to the noncompliance findings identified in our examination are described in the accompanying Comments and Recommendations. The CMHSP's responses were not subjected to the examination procedures applied in the examination of compliance and, accordingly, we express no opinion on the responses.

Purpose of this Report

This report is intended solely for the information and use of the board and management of the CMHSP and the Michigan Department of Health and Human Services, and is not intended to be, and should not be, used by anyone other than these specified parties.

Roslund, Prestage & Company, P.C.

Roslund, Prestage & Company, P.C.
Certified Public Accountants

June 24, 2021

Washtenaw County Community Mental Health
Schedule of Findings
September 30, 2020

Control deficiencies that are individually or cumulatively material weaknesses in internal control over the Medicaid Contract, General Fund Contract, and/or Community Mental Health Services Block Grants:

None

Material noncompliance with the provisions of laws, regulations, or contracts related to the Medicaid Contract, General Fund Contract, and/or Community Mental Health Services Block Grants:

None

Known fraud affecting the Medicaid Contract, General Fund Contract, and/or Community Mental Health Services Block Grants:

None

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID
FOR THE YEAR ENDED SEPTEMBER 30, 2020

CMHSP:	Washtenaw County Community Mental Health				
			REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
B		GENERAL FUND			
B	100	REVENUE			
B	101	CMH Operations	3,509,812		3,509,812
B	120	Subtotal - Current Period General Fund Revenue	3,509,812	-	3,509,812
B	121	1st & 3rd Party Collections (Not in Section 226a Funds) 100% Services	(179,881)		(179,881)
B	122	1st & 3rd Party Collections (Not in Section 226a Funds) 90% Services			-
B	123	Prior Year GF Carry Forward	114,416		114,416
B	140	Subtotal - Other General Fund Revenue	(65,465)	-	(65,465)
B	190	TOTAL REVENUE	3,444,347	-	3,444,347
B	200	EXPENDITURE			
B	201	100% MDHHS Matchable Services / Costs	1,507,713		1,507,713
B	202	100% MDHHS Matchable Services Based on CMHSP Local Match Cap	-	-	-
B	203	90% MDHHS Matchable Services / Costs - REPORTED	1,870,870		
B		90% MDHHS Matchable Services / Costs - EXAMINATION ADJUSTMENTS			
B		90% MDHHS Matchable Services / Costs - EXAMINED TOTAL	\$ 1,870,870	1,683,783	1,683,783
B	290	TOTAL EXPENDITURE	3,191,496	-	3,191,496
B	295	NET GENERAL FUND SURPLUS (DEFICIT)	252,851	-	252,851
B	300	Redirected Funds (To) From			
B	301	(TO) Medicaid - Redirected for Unfunded Medicaid Costs - A331 (PIHP use only)	-		
B	301.1	(TO) Healthy Michigan - Redirected for Unfunded Healthy Michigan Costs - AI331 (PIHP use only)	-		
B	301.3	(TO) Opioid Health Home Services - Redirected for Unfunded Opioid Health Home Services AE331 (PIHP use only)	-		
B	301.4	(TO) Health Home Services - Redirected for Unfunded Health Home Services AG331 (PIHP use only)	-		
B	301.5	(TO) MI Health Link - Redirected for Unfunded MI Health Link Costs - AK331 (PIHP use only)	-		
B	304	(TO) Targeted Case Management - D301	-	-	-
B	309	(TO) Allowable GF Cost of Injectable Medications - G301	(21,426)	-	(21,426)
B	310	(TO) PIHP to Affiliate Medicaid Services Contracts - I304	-	-	-
B	310.2	(TO) PIHP to Affiliate Opioid Health Home Services Contracts - IB304	-	-	-
B	310.3	(TO) PIHP to Affiliate Health Home Services Contracts - IC304	-	-	-
B	310.4	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID304	-	-	-
B	312	(TO) CMHSP to CMHSP Earned Contracts - J305 (explain - section Q)	-	-	-
B	313	FROM CMHSP to CMHSP Earned Contracts - J302	72,045		72,045
B	314	FROM Non-MDHHS Earned Contracts - K302			-
B	330	Subtotal Redirected Funds rows 301 - 314	50,619	-	50,619
B	331	FROM Local Funds - M302			-
B	332	FROM Risk Corridor - N303			-
B	390	Total Redirected Funds	50,619	-	50,619
B	400	BALANCE GENERAL FUND (cannot be < 0)	303,470	-	303,470

OTHER GF CONTRACTUAL OBLIGATIONS

FEE FOR SERVICE MEDICAID

D		TARGETED CASE MANAGEMENT - (GHS Only)			
D	190	Revenue			-
D	290	Expenditure			-
D	295	NET TARGETED CASE MANAGEMENT (cannot be > 0)	-	-	-
D	300	Redirected Funds (To) From			
D	301	FROM General Fund - B304			-
D	302	FROM Local Funds - M304			-
D	303	(TO) CMHSP to CMHSP Earned Contracts - J304.4	-	-	-
D	304	FROM CMHSP to CMHSP Earned Contracts - J303.4			-
D	390	Total Redirected Funds	-	-	-
D	400	BALANCE TARGETED CASE MANAGEMENT (GHS Only) (must = 0)	-	-	-

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G		INJECTABLE MEDICATIONS			
G	190	Revenue	108,824		108,824
G	290	Expenditure	130,250		130,250
G	295	NET INJECTABLE MEDICATIONS (cannot be > 0)	(21,426)	-	(21,426)
G	300	Redirected Funds (To) From			
G	301	FROM General Fund - B309	21,426		21,426
G	302	FROM Local Funds - M309			-
G	390	Total Redirected Funds	21,426	-	21,426
G	400	BALANCE INJECTABLE MEDICATIONS (must = 0)	-	-	-

OTHER FUNDING

H		MDHHS EARNED CONTRACTS			
H	100	REVENUE			
H	101	Comprehensive Services for Behavioral Health	1,007,110		
H	102	Housing and Homeless Services	-		
H	103	Pilot Programs for Juvenile Justice Diversion	-		
H	104	Mental Health Diversion Council	-		
H	105	Projects for Assistance in Transition from Homelessness	119,838		
H	106	Regional Perinatal Collaborative	-		
H	107	Substance Abuse & Mental Health COVID-19 Grant Program	-		
H	108	Coronavirus (COVID-2019) Community Mental Health Support Program	116,590		
H	150	Other MDHHS Earned Contracts (describe): Opioid Overdose Recovery Team (ROOT)	42,425		
H	151	Other MDHHS Earned Contracts (describe): Clubhouse Block Grant	9,137		
H	190	TOTAL REVENUE	1,295,100		
H	200	EXPENDITURE			
H	201	Comprehensive Services for Behavioral Health	1,007,110		
H	202	Housing and Homeless Services	-		
H	203	Pilot Programs for Juvenile Justice Diversion	-		
H	204	Mental Health Diversion Council	-		
H	205	Projects for Assistance in Transition from Homelessness	119,838		

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF) EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID FOR THE YEAR ENDED SEPTEMBER 30, 2020
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CMHSP:	Washtenaw County Community Mental Health				
			REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
H	206	Regional Perinatal Collaborative	-		
H	207	Substance Abuse & Mental Health COVID-19 Grant Program	-		
H	208	Coronavirus (COVID-2019) Community Mental Health Support Program	116,590		
H	250	Other MDHHS Earned Contracts (describe): Opioid Overdose Recovery Team (ROOT)	42,425		
H	251	Other MDHHS Earned Contracts (describe): Clubhouse Block Grant	9,137		
H	290	TOTAL EXPENDITURE	1,295,100		
H	400	BALANCE MDHHS EARNED CONTRACTS (cannot be < 0)	-		

I		PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY			
I	100	REVENUE			
I	101	Revenue - from PIHP Medicaid (incl Direct Care Wage)	72,481,488		72,481,488
I	104	Revenue - from PIHP Healthy Michigan Plan (incl Direct Care Wage)	5,271,074		5,271,074
I	122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate	172,395		172,395
I	123	1st & 3rd Party Collections - Healthy Michigan Plan Consumers - Affiliate			-
I	190	TOTAL REVENUE	77,924,957	-	77,924,957
I	201	Expenditure - Medicaid (incl Direct Care Wage)	72,653,883		
I	202	Expenditure - Healthy Michigan Plan (incl Direct Care Wage)	5,271,074		
I	203	Expenditure - MI Health Link (Medicaid) Services (incl Direct Care Wage)	-		
I	290	TOTAL EXPENDITURE	77,924,957		
I	295	NET PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS SURPLUS (DEFICIT)	-		
I	300	Redirected Funds (To) From			
I	301	(TO) CMHSP to CMHSP Earned Contracts - J306	-	-	-
I	302	FROM CMHSP to CMHSP Earned Contracts - J303			-
I	303	FROM Non-MDHHS Earned Contracts - K303			-
I	304	FROM General Fund - B310			-
I	306	FROM Local Funds - M309.1			-
I	390	Total Redirected Funds	-	-	-
I	400	BALANCE PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS (must = 0)	-	-	-

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IB		PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY			
IB	190	Revenue - Medicaid Opioid Health Home Services - from PIHP			-
IB	290	Expenditure - Medicaid Opioid Health Home Services			-
IB	295	NET PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-	-
IB	300	Redirected Funds (To) From			
IB	304	FROM General Fund - B310.2			-
IB	306	FROM Local Funds - M309.3			-
IB	390	Total Redirected Funds	-	-	-
IB	400	BALANCE PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS (cannot be < 0)	-	-	-

IC		PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY			
IC	190	Revenue - Medicaid Health Home Services - from PIHP			-
IC	290	Expenditure - Medicaid Health Home Services			-
IC	295	NET PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-	-
IC	300	Redirected Funds (To) From			
IC	304	FROM General Fund - B310.3			-
IC	306	FROM Local Funds - M309.4			-
IC	390	Total Redirected Funds	-	-	-
IC	400	BALANCE PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS (cannot be < 0)	-	-	-

ID		PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS - CMHSP USE ONLY			
ID	100	REVENUE			
ID	101	Revenue - MI Health Link - from PIHP			-
ID	122	1st & 3rd Party Collections - MI Health Link Consumers - Affiliate			-
ID	190	TOTAL REVENUE	-	-	-
ID	200	EXPENDITURE			
ID	201	Expenditure			-
ID	202	Intentionally left blank			
ID	290	TOTAL EXPENDITURE	-	-	-
ID	295	NET PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-	-
ID	300	Redirected Funds (To) From			
ID	301	(TO) CMHSP to CMHSP Earned Contracts - J306.3	-	-	-
ID	302	FROM CMHSP to CMHSP Earned Contracts - J303.3			-
ID	303	FROM Non-MDHHS Earned Contracts - K303.3			-
ID	304	FROM General Fund - B310.4			-
ID	306	FROM Local Funds - M309.5			-
ID	390	Total Redirected Funds	-	-	-
ID	400	BALANCE PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS (must = 0)	-	-	-

J		CMHSP to CMHSP EARNED CONTRACTS			
J	190	Revenue	656,213		656,213
J	290	Expenditure	584,168		584,168
J	295	NET CMHSP to CMHSP EARNED CONTRACTS SURPLUS (DEFICIT)	72,045	-	72,045
J	300	Redirected Funds (To) From			
J	301	(TO) Medicaid Services - A302 (PIHP use only)	-		
J	301.1	(TO) Healthy Michigan - A1302 (PIHP use only)	-		
J	301.3	(TO) MI Health Link - AK302 (PIHP use only)	-		
J	302	(TO) General Fund - B313	(72,045)	-	(72,045)
J	303	(TO) PIHP to Affiliate Medicaid Services Contracts - I302	-	-	-
J	303.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID302	-	-	-
J	303.4	(TO) Targeted Case Management - D304	-	-	-
J	304	FROM Medicaid Services - A301 (PIHP use only)			-
J	304.1	FROM Healthy Michigan - A1301 (PIHP use only)			-
J	304.3	FROM MI Health Link - AK301 (PIHP use only)			-
J	304.4	FROM Targeted Case Management - D303			-
J	305	FROM General Fund - B312			-
J	306	FROM PIHP to Affiliate Medicaid Services Contracts - I301			-
J	306.3	FROM PIHP to MI Health Link Services Contracts - ID301			-
J	307	FROM Local Funds - M310			-

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF) EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID FOR THE YEAR ENDED SEPTEMBER 30, 2020
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CMHSP:	Washtenaw County Community Mental Health				
			REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
J	390	Total Redirected Funds	(72,045)	-	(72,045)
J	400	BALANCE CMHSP to CMHSP EARNED CONTRACTS (must = 0)	-	-	-

K		NON-MDHHS EARNED CONTRACTS			
K	190	Revenue	130,303		130,303
K	290	Expenditure	130,303		130,303
K	295	NET NON-MDHHS EARNED CONTRACTS SURPLUS (DEFICIT)	-	-	-
K	300	Redirected Funds (To) From			
K	301	(TO) Medicaid Services - A303 (PIHP use only)	-		
K	301.1	(TO) Healthy Michigan - AI303 (PIHP use only)	-		
K	301.3	(TO) MI Health Link - AK303 (PIHP use only)	-		
K	302	(TO) General Fund - B314	-	-	-
K	303	(TO) PIHP to Affiliate Medicaid Services Contracts - I303	-	-	-
K	303.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID303	-	-	-
K	304	(TO) Local Funds - M315	-	-	-
K	305	FROM Local Funds - M311			-
K	390	Total Redirected Funds	-	-	-
K	400	BALANCE NON-MDHHS EARNED CONTRACTS (must = 0)	-	-	-

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M		LOCAL FUNDS			
M	100	REVENUE			
M	101	County Appropriation for Mental Health	1,528,080		1,528,080
M	102	County Appropriation for Substance Abuse - Non Public Act 2 Funds			-
M	103	Section 226 (a) Funds	110,968	-	110,968
M	104	Affiliate Local Contribution to State Medicaid Match Provided from CMHSP (PIHP only)			-
M	105	Medicaid Fee for Service Adjuster Payments	29,964		29,964
M	106	Local Grants			-
M	107	Interest			-
M	108	Intentionally left blank			-
M	109	SED Partner			-
M	110	All Other Local Funding	2,032,089		2,032,089
M	111	Performance Bonus Incentive Pool (PBIP) Restricted Local Funding			-
M	190	TOTAL REVENUE	3,701,101	-	3,701,101
M	200	EXPENDITURE			
M	201	GF 10% Local Match	187,087	-	187,087
M	202	Reported Local match cap amount			
		Examination Adjustment Local match cap amount			
		Examined Total Local match cap amount	\$ -		
M	203	GF Local Match Capped per MHC 330.1308	-	-	-
M	204	Local Cost for State Provided Services	668,606		668,606
M	205	Local Contribution to State Medicaid Match (CMHSP Contribution Only)	550,608		550,608
M	206	Local Contribution to State Medicaid Match on Behalf of Affiliate (PIHP Only)			-
M	207	Local Match to Grants and MDHHS Earned Contracts			-
M	208	Intentionally left blank			-
M	209	Local Only Expenditures	104,075		104,075
M	290	TOTAL EXPENDITURE	1,510,376	-	1,510,376
M	295	NET LOCAL FUNDS SURPLUS (DEFICIT)	2,190,725	-	2,190,725
M	300	Redirected Funds (To) From			
M	301	(TO) Medicaid Services - A332 (PIHP use only)	-		
M	301.1	(TO) Healthy Michigan - AI332 (PIHP use only)	-		
M	301.3	(TO) Opioid Health Home Services - AE332 (PIHP use only)	-		
M	301.4	(TO) Health Home Services - AG332 (PIHP use only)	-		
M	301.5	(TO) MI Health Link - AK332 (PIHP use only)	-		
M	302	(TO) General Fund - B331	-	-	-
M	304	(TO) Targeted Case Management - D302	-	-	-
M	309	(TO) Injectable Medications - G302	-	-	-
M	309.1	(TO) PIHP to Affiliate Medicaid Services Contracts - I306	-	-	-
M	309.3	(TO) PIHP to Affiliate Opioid Health Home Services Contracts - IB306	-	-	-
M	309.4	(TO) PIHP to Affiliate Health Home Services Contracts - IC306	-	-	-
M	309.5	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID306	-	-	-
M	310	(TO) CMHSP to CMHSP Earned Contracts - J307	-	-	-
M	311	(TO) Non-MDHHS Earned Contracts - K305	-	-	-
M	313	(TO) Activity Not Otherwise Reported - O302	-	-	-
M	313.3	FROM MI Health Link (Medicare) - AK336 - (PIHP use only)			-
M	315	FROM Non-MDHHS Earned Contracts - K304			-
M	390	Total Redirected Funds	-	-	-
M	400	BALANCE LOCAL FUNDS	2,190,725	-	2,190,725

N		RISK CORRIDOR			
N	100	REVENUE			
N	101	Stop/Loss Insurance			-
N	102	Medicaid ISF for PIHP Share Risk Corridor	-		
N	103	MDHHS for MDHHS Share of Medicaid Risk Corridor			-
N	104	Restricted Fund balance for PIHP Share Risk Corridor	-		
N	190	TOTAL REVENUE	-	-	-
N	300	Redirected Funds (To) From			
N	301	(TO) Medicaid Services - PIHP Share - A333 (PIHP use only)	-		
N	301.1	(TO) Healthy Michigan - PIHP Share - AI333 (PIHP use only)	-		
N	301.2	(TO) Restricted Fund balance for PIHP Share - A335 & AI335 (PIHP use only)	-		
N	302	(TO) Medicaid Services - MDHHS Share - A334 (PIHP use only)	-		
N	302.1	(TO) Healthy Michigan - MDHHS Share - AI334 (PIHP use only)	-		
N	303	(TO) General Fund - B332	-	-	-
N	390	Total Redirected Funds	-	-	-
N	400	BALANCE RISK CORRIDOR (must = 0)	-	-	-

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)				
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID				
FOR THE YEAR ENDED SEPTEMBER 30, 2020				
CMHSP:		Washtenaw County Community Mental Health		
			REPORTED	EXAMINATION ADJUSTMENTS
				EXAMINED TOTALS
O		ACTIVITY NOT OTHERWISE REPORTED		
O	100	REVENUE		
O	101	Other Revenue (describe): Yost St. Rent	17,317	17,317
O	102	Other Revenue (describe): Private Grant	192,476	192,476
O	103	Other Revenue (describe):		-
O	190	TOTAL REVENUE	209,793	- 209,793
O	200	EXPENDITURE		
O	201	Other Expenditure (describe): Private Grant	192,476	192,476
O	202	Other Expenditure (describe):		-
O	203	Other Expenditure (describe):		-
O	290	TOTAL EXPENDITURE	192,476	- 192,476
O	295	NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT)	17,317	- 17,317
O	300	Redirected Funds (To) From		
O	302	FROM Local Funds - M313		-
O	390	Total Redirected Funds	-	-
O	400	BALANCE ACTIVITY NOT OTHERWISE REPORTED	17,317	- 17,317
P		GRAND TOTALS		
P	190	GRAND TOTAL REVENUE	87,470,638	- 87,470,638
P	290	GRAND TOTAL EXPENDITURE	84,959,126	- 84,959,126
P	390	GRAND TOTAL REDIRECTED FUNDS (must = 0)	-	-
P	400	NET INCREASE (DECREASE)	2,511,512	- 2,511,512
Q		REMARKS		
Q		This section has been provided for the CMHSP to provide narrative descriptions as requested in the FSR instructions or where additional narrative would be meaningful to the CMHSP / MDHHS.		
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MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)								
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID - SUPPLEMENTAL								
FOR THE YEAR ENDED SEPTEMBER 30, 2020								
CMHSP:		Washtenaw County Community Mental Health						
					Column A	Column B	Column C	
H	MDHHS EARNED CONTRACTS							
	Grant Program Code	Grant Program Title	Project Code	Project Title	REVENUE	EXPENDITURES	BALANCE	
H	CBH	Comprehensive Services for Behavioral Health	ABHS	Asian Behavioral Health Services			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BCDP	Branch County Diversion Project			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BHC	Behavioral Health Consultant			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BHSNA	Behavioral Health Services for Native Americans			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BHSVV	Behavioral Health Services for Vietnam Veterans			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CG	Community Grant			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CLUB	Clubhouse Engagement			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CRIM	Criminal Justice	115,705	115,705	-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CRMGT	Care Management			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CSC	Child System of Care			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	DROP**				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	DROP**				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	DROP**				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	FIT	Fit Together			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	GRT	Gambling Residential Treatment			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	HBHS	Hispanic Behavioral Health Services			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	IHC	Continuation and Expansion of Integrated Healthcare for CMHCM			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	IMH	Health Innovation in Manistee and Benzie Counties			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	JLDV	Jail Diversion			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	LSHP	Lead Safe Home Program Medicaid Outreach Project			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MGDPP	Michigan Gambling Disorder Prevention Project			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHAJJ	Mental Health Access and Juvenile Justice Diversion			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHFA	Mental Health First Aid			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHJJSE	Mental Health and Juvenile Justice Screening Expansion			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHJJSP	Mental Health Juvenile Justice Screening Project			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHTC	58th District Mental Health Court Expansion			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MICHT	Michigan Healthy Transitions			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MSOR	Michigan State Opioid Response			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MYTIE	Michigan Youth Treatment Improvement & Enhancement PIHP			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	NCC	Enhanced Nutrition Care Coordination and Medical Culinary Ed Prgms			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	OBRA	Pre-Admission Screening Annual Resident Reviews	880,082	880,082	-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	OHHI	Opioid Health Home Implementation			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	OHHSO	Opioid Health Home Service Optimization			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PA2	Prevention			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PCPCP	Psychiatric Consultantion to Primary Care Practices			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PDTOB	Peer Driven Tobacco Cessation			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PFS	Partnership for Success			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PIPBHC	Promoting Integration of Primary and Behavioral Health Care			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PRTS	PMTO Regional Training and Support	11,323	11,323	-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	RCVC	Recovery Conference			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	RPTS	Regional PMTO Training Support			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	RT	Rural Transportation			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	RTTSE	Infant and Early Childhood Mental Health Consultation.			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SDA	State Disability Assistance			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SFEP	First Episode Psychosis			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SORAPF	State Opioid Response-Opioid Abuse Prevention Fund			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SORS	State Opioid Response Supplemental			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SPTTA	Statewide PMTO Training and TA			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	STR	State Targeted Response			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SUDADM	Substance Use Disorder - Administration (ADM)			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SUDT	Substance Use Disorder Services - Tobacco			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TBRS	Technology-Based Recovery Support			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TCR	Transportation to Crisis Residential			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TFCCT	Trauma Focused CBT Coordination & Training			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TFCO	Treatment Foster Care Oregon			-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	VET*				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	WSS	Substance Use Disorder Services - Womens' Specialty Services			-	Must = 0
H	SUBTOTAL Comprehensive Services for Behavioral Health				1,007,110	1,007,110	-	Must = 0
H	HHS	Housing and Homeless Services	PSH	Permanent Supportive Housing Dedicated Plus			-	Must = 0
H	HHS	Housing and Homeless Services	RRP	Consolidated Rapid Re-Housing			-	Must = 0
H	HHS	Housing and Homeless Services	SH	Permanent Supportive Housing Statewide Leasing			-	Must = 0
H	SUBTOTAL Housing and Homeless Services				-	-	-	Must = 0
H	JJDPP	Pilot Programs for Juvenile Justice Diversion	JJDPP	Pilot Programs for Juvenile Justice Diversion			-	Must = 0
H	SUBTOTAL Pilot Programs for Juvenile Justice Diversion				-	-	-	Must = 0
H	MHDC	Mental Health Diversion Council Pilot Program	MHDC	Mental Health Diversion Council Pilot Program			-	Must = 0
H	MHDCS	Mental Health Diversion Council Special Initiatives	MHDCS	Mental Health Diversion Council Special Initiatives			-	Must = 0
H	SUBTOTAL Mental Health Diversion Council				-	-	-	Must = 0
H	PATH	Projects for Assistance in Transition from Homelessness	PATH	Projects for Assistance in Transition from Homelessness	119,838	119,838	-	Must = 0
H	SUBTOTAL Projects for Assistance in Transition from Homelessness				119,838	119,838	-	Must = 0
H	RPC	Regional Perinatal Collaborative	RPC	Regional Perinatal Collaborative			-	Must = 0
H	SUBTOTAL Regional Perinatal Collaborative				-	-	-	Must = 0
H	SAMHC	Substance Abuse & Mental Health COVID-19 Grant Program	SAMHC	Substance Abuse & Mental Health COVID-19 Grant Program			-	Must = 0
H	SUBTOTAL Substance Abuse & Mental Health COVID-19 Grant Program				-	-	-	Must = 0
H	CVCMH	Coronavirus (COVID-2019) Community Mental Health Support Program	CVCMH	Coronavirus (COVID-2019) Community Mental Health Support Program	116,590	116,590	-	Cannot be < 0
H	SUBTOTAL Coronavirus (COVID-2019) Community Mental Health Support Program				116,590	116,590	-	Cannot be < 0
H		Other MDHHS Earned Contracts (describe): Opioid Overdose Recovery Team (ROOT)			42,425	42,425	-	Must = 0
H		Other MDHHS Earned Contracts (describe): Clubhouse Block Grant			9,137	9,137	-	Must = 0
H	SUBTOTAL Other MDHHS Earned Contracts				51,562	51,562	-	Must = 0
H	BALANCE MDHHS EARNED CONTRACTS (cannot be < 0)				1,295,100	1,295,100	-	Cannot be < 0
Q	REMARKS							
Q	This section has been provided for the CMHSP to provide narrative descriptions as requested in the FSR instructions or where additional narrative would be meaningful to the CMHSP / MDHHS.							
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FOR THE YEAR ENDED SEPTEMBER 30, 2020

CMHSP:	Washtenaw County Community Mental Health					
						YEAR TO DATE REPORTING
			Column A	Column B	Column C	Column D

			Fiscal period	Fiscal period	Fiscal period	
I			4/1/20-6/30/20	7/1/20-9/30/20	10/1/19-9/30/20	Total

I		PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY				
I	201	Expenditure - Medicaid			69,520,008	69,520,008
I	201	Expenditure - Medicaid Direct Care Wage	1,538,724	1,595,151		3,133,875
I	201	SUBTOTAL Medicaid Expenditures (incl Direct Care Wage)	1,538,724	1,595,151	69,520,008	72,653,883
I	202	Expenditure - Healthy Michigan Plan			5,231,538	5,231,538
I	202	Expenditure - Healthy Michigan Plan Direct Care Wage	16,789	22,747		39,536
I	202	SUBTOTAL Healthy Michigan Plan Expenditures (incl Direct Care Wage)	16,789	22,747	5,231,538	5,271,074
I	203	Expenditure - MI Health Link				-
I	203	Expenditure - MI Health Link Direct Care Wage				-
I	203	SUBTOTAL MI Health Link Expenditures (incl Direct Care Wage)	-	-	-	-
I	290	TOTAL EXPENDITURE	1,555,513	1,617,898	74,751,546	77,924,957

[illegible]

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
EXAMINED GENERAL FUND CONTRACT RECONCILIATION AND CASH SETTLEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

CMHSP: Washtenaw County Community Mental Health

1. General Fund Services - Available Resources		Funding Resources
a.	CMH Operations (FSR B 101)	3,509,812
b.	Intentionally left blank	
c.	Intentionally left blank	
d.	Sub-Total General Fund Contract Authorization	\$ 3,509,812
e.	1st & 3rd Party Collections (FSR B 121 + B 122)	(179,881)
f.	Prior Year GF Carry-Forward (FSR B 123)	114,416
g.	Intentionally left blank	
h.	Redirected CMHSP to CMHSP Contracts (FSR B 313)	72,045
i.	Redirected Non-MDHHS Earned Contracts (FSR B 314)	-
j.	Sub-Total Other General Fund Resources	\$ 6,580
k.	Local 10% Associated to 90/10 Services (FSR M 201)	187,087
l.	Local 10% Match Cap Adjustment (FSR M 203)	-
m.	Sub-Total Local 10% Associated to 90/10 Services	\$ 187,087
n.	Total General Fund Services - Resources	\$ 3,703,479

3. Summary of Resources / Expenditures		Amount
a.	Total General Fund Services - Resources	3,703,479
b.	Total General Fund Services - Expenditures	3,400,009
c.	Sub-Total General Fund Services Surplus (Deficit)	\$ 303,470
d.	Less: Forced Lapse to MDHHS (GF work sheet 5 d column F)	-
e.	Net General Fund Services Surplus (Deficit)	\$ 303,470

4. Disposition:		Amount
a.	Surplus	
b.	Transfer to Fund Balance - GF Carry-Forward Earned	(175,491)
c.	Lapse to MDHHS - Contract Settlement	(127,979)
d.	Total Disposition - Surplus	\$ (303,470)

e.	Deficit	
f.	Redirected from Local (FSR B 331)	-
g.	Redirected from risk corridor (FSR B 332)	-
h.	Total Disposition - Deficit	\$ -

5. Cash Settlement: (Due MDHHS) / Due CMHSP		Amount
a.	Forced Lapse to MDHHS	-
b.	Lapse to MDHHS - Contract Settlement	(127,979)
c.	Return of Prior Year General Fund Carry-Forward	
d.	Intentionally left blank	
e.	Contract Authorization - Late Amendment	-
f.	Intentionally left blank	
g.	Misc: (please explain)	
h.	Total Cash Settlement: (Due MDHHS) / Due CMHSP	\$ (127,979)

2. General Fund Services - Expenditures		90/10 - Local Cap	Expenditures
a.	100% MDHHS Matchable Services (FSR B 201)		1,507,713
b.	100% MDHHS Matchable Services - CMHSP Local Match Cap (FSR B 202)		-
c.	90/10% MDHHS Matchable Services (FSR B 203 Column A)	1,870,870	
d.	Local 10% Match Cap Adjustment (FSR M 203)	-	1,870,870
e.	Intentionally left blank		
f.	Intentionally left blank		
g.	Sub-Total General Fund Services - Expenditures		\$ 3,378,583
h.	GF Supplement for Unfunded Medicaid - (PIHP use only) (FSR B 301)		-
i.	GF Supplement for Unfunded Healthy Michigan - (PIHP use only) (FSR B 301.1)		-
j.	Intentionally left blank		
k.	GF Supplement for Unfunded Opioid Health Home Services (PIHP use only) (FSR B 301.3)		-
l.	GF Supplement for Unfunded Health Home Services (PIHP use only) (FSR B 301.4)		-
m.	GF Supplement for Unfunded MI Health Link - (PIHP use only) (FSR B 301.5)		-
n.	GF Supplement for Unfunded Targeted Case Management (FSR B 304)		-
o.	Intentionally left blank		
p.	Intentionally left blank		
q.	GF Supplement for Injectable Medications (FSR B 309)		21,426
r.	GF Supplement for PIHP to Affiliate Medicaid Services Contracts (FSR B 310)		-
s.	Intentionally left blank		
t.	GF Supplement for PIHP to Affiliate Opioid Health Home Services Contracts (FSR B 310.2)		-
u.	GF Supplement for PIHP to Affiliate Health Home Services Contracts (FSR B 310.3)		-
v.	GF Supplement for PIHP to Affiliate MI Health Link Services Contracts (FSR B 310.4)		-
w.	GF Supplement for CMHSP to CMHSP Contracts (FSR B 312)		-
x.	Sub-Total General Fund Services Supplement - Expenditures		\$ 21,426
y.	Total General Fund Services - Expenditures		\$ 3,400,009

6. General Fund MDHHS Commitment		
a.	MDHHS / CMHSP Contract Funded Expenditures	3,206,342
b.	Earned General Fund Carry-Forward	175,491
c.	Total MDHHS General Fund Commitment	\$ 3,381,833

Examined Cash Settlement and MDHHS Commitment			
		Cash Settlement	Carry Forward
Examined		\$ (127,979)	\$ 175,491
Original		-127979	175491
Increase (Decrease)		\$ -	\$ -
Comments:			

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
EXAMINED GENERAL FUND CONTRACT SETTLEMENT WORKSHEET
FOR THE YEAR SEPTEMBER 30, 2020**

CMHSP:

Washtenaw County Community Mental Health

1. General Fund (Formula and Categorical Funding)	Contract Authorization	Cash Received			Amount Due CMHSP / (MDHHS) Cash Settlement
		Through 9/30	After 9/30 Prior to Settlement	Total	
a. CMH Operations	3,509,812	3,509,812		3,509,812	-
c. Total Current FY GF Authorization / Cash Received / Cash Settlement	\$ 3,509,812	\$ 3,509,812	\$ -	\$ 3,509,812	\$ -

2. Current Year - General Fund Carry-Forward - Maximum	Contract Authorization	Maximum C/F
a. CMH Operations	3,509,812	
b. Total Current Year Maximum Carry-Forward	\$ 3,509,812	\$ 175,491

3. Prior Year - General Fund Carry-Forward	FY	If balance of Prior Year GF Carry-Forward is not zero, balance must be explained
a. Prior Year GF Carry-Forward Earned	114,416	
b. Prior Year GF Carry-Forward (FSR B 123)	114,416	
c. Balance of Prior Year General Fund Carry-Forward	\$ -	

4. Categorical - Categories	Authorization	Expenditures	Lapse	Cost Above Authorizations
a. Other Funding - Please explain			-	-
b. Other Funding - Please explain			-	-
c. Other Funding - Please explain			-	-
d. Totals	\$ -	\$ -	\$ -	\$ -

5. Narrative: Both CRCS and Contract Settlement Worksheet

SPECIAL FUND ACCOUNT
For Recipient Fees and Third-Party Reimbursement
As Added to Mental Health Code per PA 423, 1980
FOR THE YEAR ENDED SEPTEMBER 30, 2020

CMHSP: Washtenaw County Community Mental Health

Part A: Mental Health Code (MHC) 330.1311 - County Funding Level		EXAMINATION ADJUSTMENTS	EXAMINED TOTAL
1. County Funding - 1979/1980	\$ 583,301		\$ 583,301
2. County Funding - Current Fiscal Year	\$ 1,528,080		\$ 1,528,080

Part B: Mental Health Code (MHC) 330.1226a - Cash Collections Year to Date by Service Category and Source						
Service Category	(1) Individuals Relatives	(2) Insurers Including Medicare	(3) Medicaid Health Plan Organizations	(4) Total	EXAMINATION ADJUSTMENTS	EXAMINED TOTAL
1. Inpatient Services				\$ -		\$ -
2. Residential Services				\$ -		\$ -
3. Community Living Services				\$ -		\$ -
4. Outpatient Services	\$ 7,943	\$ 103,025		\$ 110,968		\$ 110,968
5. Total	\$ 7,943	\$ 103,025	\$ -	\$ 110,968	\$ -	\$ 110,968

Part C: Mental Health Code (MHC) 330.1226a - Cash Collections Quarterly Summary		EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
1. First Quarter	\$ 22,210		\$ 22,210
2. Second Quarter	\$ 7,541		\$ 7,541
3. Third Quarter	\$ 34,234		\$ 34,234
4. Fourth Quarter	\$ 46,983		\$ 46,983
5. Total	\$ 110,968	\$ -	\$ 110,968

Explanation of Accrual and Examination Adjustments

Washtenaw County Community Mental Health
Explanation of Examination Adjustments
September 30, 2020

There were no examination adjustments for the September 30, 2020 fiscal year.

Washtenaw County Community Mental Health
Comments and Recommendations
September 30, 2020

During our compliance audit, we may have become aware of matters that are opportunities for strengthening internal controls, improving compliance and increasing operating efficiency. These matters are not individually or cumulatively material weaknesses in internal control over the Medicaid Contract, General Fund Contract, and/or Community Mental Health Services Block Grants. Furthermore, we consider these matters to be immaterial deficiencies, not findings. The following comments and recommendations are in regard to those matters.

2020-01 Ability to Pay Forms

Criteria or specific requirements:

The CMHSP is required to determine responsible parties' insurance coverage and ability to pay before, or as soon as practical after, the start of services as required by MCL 330.1817. Also, the CMHSP must annually determine the insurance coverage and ability to pay of individuals who continue to receive services and of any additional responsible party as required by MCL 330.1828.

Condition:

The CMHSP is not in compliance with MCL 330.1817 and MCL 330.1828.

Examination adjustments:

None.

Context and perspective:

The CMHSP has adopted and implemented *ability to pay* policies and procedures as required. However, during our testing of their implementation of these procedures we found 5 out of 15 consumers selected did not have *ability to pay* documentation completed or available.

Effect:

The CMHSP may not be billing and collecting available fees from individuals or third party payers for services provided to them.

Recommendations:

The CMHSP should review its current policies and procedures regarding ability to pay forms and make the necessary changes to assure that they include all of the required policies and procedures as stated above for all applicable consumers. Those policies and procedures should require periodic monitoring for compliance and include adequate documentation of such monitoring.

Views of responsible officials:

Management is in agreement with our recommendation.

Planned corrective action:

Management has implemented procedures to improve the gathering of consumer information and processing time for calculating an individual's ability to pay and continues to work towards full compliance of this requirement. Changes in consumer benefit eligibility causes confusion to individuals being served and often this process takes time to troubleshoot and resolve. Management continues to work towards full compliance of this requirement while ensuring consumer eligibility for entitlements is being processed accurately and timely by the local MDHHS office.

Responsible party:

Nicole Phelps, CFO and Christy Diallo, Management Analyst

Anticipated completion date:

September 30, 2021