



OHIO AUDITOR OF STATE  
**KEITH FABER**







Medicaid Contract Audit  
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Columbus, Ohio 43215  
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### Independent Accountants' Report on Applying Agreed-Upon Procedures

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

We have performed the procedures enumerated below on the Ohio District 5 Area Agency on Aging, Inc.'s Medicaid Waiver Cost Report (Cost Report) and certain compliance requirements related to contract monitoring for the year ended June 30, 2023, included in the information provided to us by the management of the Ohio District 5 Area Agency on Aging, Inc. The Ohio District 5 Area Agency on Aging, Inc. is responsible for completion of the Cost Report and contract monitoring as required by the Agreement between the Ohio Department of Medicaid (ODM) and the Ohio Department of Aging (ODA) and the PASSPORT Administrative Agency (PAA).

The ODM and the ODA have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the Cost Report. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

#### **Square Footage**

We compared the square footage and allocation percentages from the Office Square footage and Budget Time Allocation worksheet to the Staff Allocations per Fund worksheet and then we compared the allocation percentages on the Staff Allocation Worksheet to the Square Foot Allocation worksheet used to allocate costs to each waiver worksheet. There were no variances.

#### **Revenue**

1. We compared the revenue on the Income Statement and Liability report to *Final Page A* and compared the Transfer-In amount to the prior year Cost Report. There was a variance exceeding \$1,000 as reported in the Appendix.
2. We compared the client liability revenue from the Liability report to each client liability amount on *Final C Page* and we compared the beginning receivable to the prior year Cost Report. There were no variances.

#### **Trial Balance and Non-Payroll Expenses**

1. We compared the non-payroll disbursements on the Trial Balance Crosswalk report to *Worksheet 1, Total Allowable Expenses by Line Item* for each waiver. There were no variances.

### **Trial Balance and Non-Payroll Expenses (Continued)**

We compared total PASSPORT Information Management System (PIMS) costs to total *Worksheet 2, Waiver Services Expenses Detail* and calculated the variance. The calculated variance exceeded one half percent of total PIMS costs, and we confirmed the Cost Report contained no explanation of the variance. We shared the detailed results of the variance with the ODA.

2. For each waiver worksheet, we calculated five percent of the total of all non-payroll cost report accounts and identified any cost report accounts with a total that exceeds the five percent threshold. We scanned the General Ledger for potential unallowable or improperly allocated costs per 2 C.F.R. 200 Subpart E that impact the identified account codes, including a minimum of one building lease/rental and one equipment rental voucher, and selected 60 disbursements from the identified account codes.

We obtained the invoice and/or contract for each selected expense and performed the following:

- We determined if documentation was maintained for the full cost as required by PAA Medicaid Waiver Cost Report Instructions (Cost Report Instructions) and 2 C.F.R. § 200.403(g). We found unsupported costs as reported in the Appendix.
- We footed the invoice/documentation for accuracy and found no computational differences resulting in decreased costs on *Worksheet 1*.
- For invoices with a corresponding contract, we compared the invoice rate to the contracted rate and found no differences resulting in decreased costs.
- We compared documentation for each expense to the unallowable categories listed in 2 C.F.R. §§ 200.400-475 and CMS Publication 15-1. There were variances for non-federal reimbursable costs, and we scanned the corresponding invoice and found additional similar errors. We totaled all errors as reported in the Appendix.
- We compared the documented non-payroll expense and type of expense to the worksheet and account classification on the Cost Report and with the Cost Report Instructions and the PAA's Cost Allocation Plan. We found reclassifications between cost report accounts exceeding \$1,000 per row. For any errors found, we scanned the corresponding invoice and found additional similar errors. We totaled all reclassification errors as reported in the Appendix.
- We documented the name and type of expense and if the purpose was unclear, inquired with PAA to confirm if the business purpose of the expense benefitted the PAA's Medicaid Waiver Programs in accordance with 2 C.F.R. § 200.405 and CMS Publication 15-1 § 2302.4 and did not benefit other programs. We found expenses that did not benefit the Medicaid programs. For any errors found, we scanned the corresponding invoice and found additional similar errors. We totaled all errors as reported in the Appendix.
- We compared the documented cost and type of expense to the PAA's Depreciation/ Capitalization Policy. We found an expense was a capital asset and confirmed the capital asset was not a direct purchase and did not need prior approval as required by 2 C.F.R §§ 200 407 and 439 and the ODA Notice Memo.
- We compared the cost methodology and allocation statistics for each expense to the allowable methods per the Cost Report Instructions and CMS 15-1 § 2302.8. There were no differences.

### **Trial Balance and Non-Payroll Expenses (Continued)**

- We confirmed each amount was recorded on the accrual basis, in accordance with the Cost Report Instructions, by agreeing the date/time period of the invoice/documentation to the Cost Reporting period. There were no differences resulting in decreased costs.

3. We obtained the PAA's procurement policies and compared to the requirements in 2 C.F.R. §§ 200.318-327 and found no differences.

For each expense selected in the procedure above and applicable contracts that meet the PAA's procurement thresholds we compared the procurement documentation to the PAA's procurement policies and 45 C.F.R. § 75.329.

We found two expenses from one vendor meeting the PAA's small-purchase threshold in which the PAA could not provide three written bids/quotes as required per their policy. The PAA stated that verbal negotiations were held with the vendor.

### **Payroll**

1. We compared salaries and benefits on the Trial Balance Crosswalk to *Worksheet 1* for each waiver. There were no variances.

We scanned the Service Code Summary by Employee reports and confirmed payroll expenses were reported on the accrual basis.

2. We obtained the Employee Active Roster and counted the total number of employees reported on *Worksheet 1*. We selected 10 employees reported on *Worksheet 1* and performed the following procedures on each selected employee:

- We compared the employee hours and cost center for one month from the Centric Timesheet reports to the Service Code Summary by Employee reports and to the account classification on the Cost Report, the Cost Report Instructions and the PAA's Cost Allocation Plan. There were no variances.
- We compared the employee hours and cost center from the Time Sheet reports to the General Ledger and job descriptions to the unallowable categories listed in 2 C.F.R. §§ 200.400-475. We determined if the cost benefitted the Medicaid program in accordance with 2 C.F.R. § 200.405 and CMS Publication 15-1 § 2302.4 and did not benefit other programs. There were no variances for any unallowable costs or any cost that did not benefit the Medicaid program.
- We compared the cost methodology and allocation statistics for the same monthly payroll expenses for each employee to the allowable methods per the Cost Report Instructions and CMS 15-1 § 2302.8. There were no differences.

### **Property**

1. We compared the capital costs on the Depreciation Analysis reports to the Trial Balance Crosswalk and Allocation worksheet and from the Allocation worksheet to *Worksheet 1*. We found no differences.

2. We compared the final SFY 2023 Depreciation Analysis report to the SFY 2022 Depreciation Analysis report for changes in the depreciation amounts for assets purchased prior to SFY 2023, 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. There were no variances.

### **Property (Continued)**

3. We selected one capital asset from the Depreciation Analysis report which was being depreciated in the first year in SFY 2023. We recalculated the first year's depreciation for the asset selected, based on the Cost Report Instructions and useful lives prescribed in the 2018 American Hospital Association Asset Guide.

We compared the recalculated depreciation to the reported depreciation. There were no variances exceeding \$1,000 resulting in reclassification to any cost report account or any variance resulting in decreased costs.

We confirmed the capital asset was not a direct charge and was not required to receive prior approval as required by 2 C.F.R §§ 200.407 and 439 and per the ODA Notice Memo. The capital asset selected met the PAA's procurement threshold and we compared the procurement documentation to the PAA's procurement policies and 45 C.F.R. § 75.329. We found no variances.

4. We scanned the Depreciation Analysis and Equipment Listing reports and General Ledgers for any loss on *Worksheet 1* that was not in accordance with CMS Publication 15-1, Chapter 1, § 104.10(E). We found no reported loss.
5. We scanned the General Ledgers for items purchased during SFY23 that met the capitalization criteria and traced them to the Depreciation Analysis report. There were no unreported capital assets.
6. We obtained a copy of the building lease for 2131 Park Avenue West and 2023 Hyundai Elantra lease agreements and performed the following procedures:
  - We compared the lease agreements to the requirements of CMS 15-1 Chapter 1, § 110 (B)(1)(b) to determine if lease should have been capitalized and depreciated. We found the building lease was properly reported as an operating lease. We found the vehicle lease did meet the requirements to be capitalized as the lease term and useful life per the AHA Hospital Asset Guide are the same; however, it did not result in decreased costs.
  - We compared the lease agreement to the PAA's policies and procedures to determine if it was approved by authorized personnel. We found that the PAA did not obtain three written bids for the 2023 Hyundai Elantra lease as required by their own purchasing procedures, see also Trial Balance and Non-Payroll Expenses, procedure #3.
  - We inquired with the PAA regarding related parties and sale leaseback arrangements. We also compared the lessor's county property records and articles of incorporation to the list of board members and key administrative personnel to determine if lease agreements were with related parties or if a sale and leaseback arrangement exists.

We found a related party building lease with the PAA's Foundation. We compared the yearly costs of ownership to the lease amount charged to the PAA. We found no excess costs were charged above the costs of ownership in accordance with 2 C.F.R. § 200.465.

### **Contract Monitoring**

We obtained the PAA's written procedures and supporting documentation related to performing provider oversight processes in accordance with Section III (A)(3)(e)(ii) in its Three-Party Agreement with ODM and ODA.

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**Contract Monitoring (Continued)**

We selected providers for each type of provider oversight, including all four Pre-Certification expansion providers, five annual structural reviews and the one disciplinary review and compared supporting documentation to the written procedure requirements and with Ohio Admin. Code 173-39-02 to 2.24 and Ohio Admin. Code 173-39-04(A)-(C), (G)(1) and (G)(5)-(7) and (H)(1)-(H)(5) to Ohio Admin. Code 173-39-05(B)(2). There were no differences.

We conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the PAA's Cost Report and compliance with contract monitoring requirements. 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 to you.

We are required to be independent of the PAA and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our agreed-upon procedures engagement.



Keith Faber  
Auditor of State  
Columbus, Ohio

March 26, 2025

**Appendix**  
**Ohio District 5 Area Agency on Aging, Inc.**  
**Independent Accountants' Report on**  
**Applying Agreed Upon Procedures**

**SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)**

**Program Revenue**

<b>COST REPORT</b>									
<b>Finding Number</b>	<b>Work sheet</b>	<b>Line</b>	<b>Account</b>	<b>Cost Center</b>	<b>Type of Finding</b>	<b>Specific Compliance Citation</b>	<b>Reported Costs</b>	<b>Adjustment</b>	<b>Adjusted Cost</b>
1	Part A - Cash Flow	A-4	Receipts from ODA/OMA	Cumulative Year-to-Date	To agree to actual revenues	Cost Report Instructions	\$ 24,462,989.00	\$ (57,944.00)	\$ 24,405,045.00

**Program Passport**

<b>COST REPORT</b>									
<b>Finding Number</b>	<b>Work sheet</b>	<b>Line</b>	<b>Account</b>	<b>Cost Center</b>	<b>Type of Finding</b>	<b>Specific Compliance Citation</b>	<b>Reported Costs</b>	<b>Adjustment</b>	<b>Adjusted Cost</b>
4	1	3	Service Contracts	Provider Relations	To remove promotional items	2 CFR 200.421 Advertising and Public relations	\$ 24,262.34	\$ (83.04)	\$ 24,179.30
4	1	3	Service Contracts	Screening	To remove promotional items	2 CFR 200.421 Advertising and Public relations	\$ 30,548.21	\$ (106.80)	\$ 30,441.41
4	1	3	Service Contracts	Assessment	To remove promotional items	2 CFR 200.421 Advertising and Public relations	\$ 46,556.38	\$ (165.32)	\$ 46,391.06
4	1	3	Service Contracts	General Admin.	To remove promotional items	2 CFR 200.421 Advertising and Public relations	\$ 179,844.81	\$ (447.70)	\$ 179,397.11
4	1	3	Service Contracts	Case Management	To remove promotional items	2 CFR 200.421 Advertising and Public relations	\$ 262,773.27	\$ (989.82)	\$ 261,783.45
5	1	3	Service Contracts	General Admin.	To remove promotional items	2 CFR 200.421 Advertising and Public relations	\$ 179,844.81	\$ (2,227.63)	\$ 177,617.18
3	1	4	Travel & Training	General Admin.	To remove unsupported costs	2 CFR 200.403(g) Factors affecting allowability of costs	\$ 53,295.03	\$ (81.94)	\$ 53,213.09
10	1	4	Travel & Training	General Admin.	To reclassify vehicle lease payment	Cost Report Instructions	\$ 53,213.09	\$ (298.15)	\$ 52,914.94
11	1	4	Travel & Training	General Admin.	To reclassify vehicle lease payments	Cost Report Instructions	\$ 52,914.94	\$ (557.60)	\$ 52,357.34
8	1	5	Equipment < \$5,000	General Admin.	To reclassify furniture costs	Cost Report Instructions	\$ 17,926.87	\$ 2,629.31	\$ 20,556.18

Program Passport (Continued)

COST REPORT					Type of Finding	Specific Compliance Citation			Adjusted Cost
Finding Number	Work sheet	Line	Account	Cost Center			Reported Costs	Adjustment	
7	1	7	Supplies	Screening	To reclassify memberships and meals	Cost Report Instructions	\$ 4,147.44	\$ (243.44)	\$ 3,904.00
9	1	7	Supplies	Screening	To reclassify dues & publications	Cost Report Instructions	\$ 3,904.00	\$ (1,040.03)	\$ 2,863.97
7	1	7	Supplies	Assessment	To reclassify memberships and meals	Cost Report Instructions	\$ 5,958.71	\$ (445.28)	\$ 5,513.43
9	1	7	Supplies	Assessment	To reclassify dues & publications	Cost Report Instructions	\$ 5,513.43	\$ (1,579.34)	\$ 3,934.09
7	1	7	Supplies	Case Management	To reclassify memberships and meals	Cost Report Instructions	\$ 41,094.45	\$ (2,215.19)	\$ 38,879.26
9	1	7	Supplies	Case Management	To reclassify dues & publications	Cost Report Instructions	\$ 38,879.26	\$ (8,993.48)	\$ 29,885.78
7	1	7	Supplies	Provider Relations	To reclassify memberships and meals	Cost Report Instructions	\$ 2,318.55	\$ (223.71)	\$ 2,094.84
9	1	7	Supplies	Provider Relations	To reclassify dues & publications	Cost Report Instructions	\$ 2,094.84	\$ (582.57)	\$ 1,512.27
7	1	7	Supplies	General Admin.	To reclassify memberships and meals	Cost Report Instructions	\$ 27,587.13	\$ (986.80)	\$ 26,600.33
8	1	7	Supplies	General Admin.	To reclassify furniture costs	Cost Report Instructions	\$ 26,600.33	\$ (2,629.31)	\$ 23,971.02
9	1	7	Supplies	General Admin.	To reclassify dues & publications	Cost Report Instructions	\$ 23,971.02	\$ (4,456.29)	\$ 19,514.73
2	1	7	Supplies	General Admin.	To reclassify memberships and magazines	Cost Report Instructions	\$ 19,514.73	\$ (522.22)	\$ 18,992.51
6	1	8	Building Services	Screening	To reclassify rent payments	Cost Report Instructions	\$ 14,686.09	\$ (3,504.27)	\$ 11,181.82
6	1	8	Building Services	Assessment	To reclassify rent payments	Cost Report Instructions	\$ 23,016.85	\$ (5,752.51)	\$ 17,264.34
6	1	8	Building Services	Case Management	To reclassify rent payments	Cost Report Instructions	\$ 152,130.75	\$ (35,803.91)	\$ 116,326.84
6	1	8	Building Services	Provider Relations	To reclassify rent payments	Cost Report Instructions	\$ 14,876.96	\$ (3,599.05)	\$ 11,277.91
6	1	8	Building Services	General Admin.	To reclassify rent payments	Cost Report Instructions	\$ 104,915.29	\$ (23,115.30)	\$ 81,799.99
6	1	10	Capital Costs	Screening	To reclassify rent payments	Cost Report Instructions	\$ 2,179.26	\$ 3,504.27	\$ 5,683.53
6	1	10	Capital Costs	Assessment	To reclassify rent payments	Cost Report Instructions	\$ 2,712.68	\$ 5,752.51	\$ 8,465.19
6	1	10	Capital Costs	Case Management	To reclassify rent payments	Cost Report Instructions	\$ 16,927.70	\$ 35,803.91	\$ 52,731.61
6	1	10	Capital Costs	Provider Relations	To reclassify rent payments	Cost Report Instructions	\$ 1,257.40	\$ 3,599.05	\$ 4,856.45
6	1	10	Capital Costs	General Admin.	To reclassify rent payments	Cost Report Instructions	\$ 8,451.87	\$ 23,115.30	\$ 31,567.17
10	1	10	Capital Costs	General Admin.	To reclassify vehicle lease payment	Cost Report Instructions	\$ 31,567.17	\$ 298.15	\$ 31,865.32
11	1	10	Capital Costs	General Admin.	To reclassify vehicle lease payments	Cost Report Instructions	\$ 31,865.32	\$ 557.60	\$ 32,422.92
9	1	11	Other Expense	Assessment	To reclassify dues & publications	Cost Report Instructions	\$ 72.09	\$ 1,579.34	\$ 1,651.43
7	1	11	Other Expense	Assessment	To reclassify memberships and meals	Cost Report Instructions	\$ 1,651.43	\$ 445.28	\$ 2,096.71
9	1	11	Other Expense	Case Management	To reclassify dues & publications	Cost Report Instructions	\$ 390.75	\$ 8,993.48	\$ 9,384.23
7	1	11	Other Expense	Case Management	To reclassify memberships and meals	Cost Report Instructions	\$ 9,384.23	\$ 2,215.19	\$ 11,599.42
9	1	11	Other Expense	General Admin.	To reclassify dues & publications	Cost Report Instructions	\$ 403.02	\$ 4,456.29	\$ 4,859.31
7	1	11	Other Expense	General Admin.	To reclassify memberships and meals	Cost Report Instructions	\$ 4,859.31	\$ 986.80	\$ 5,846.11
2	1	11	Other Expense	General Admin.	To reclassify memberships and magazines	Cost Report Instructions	\$ 5,846.11	\$ 522.22	\$ 6,368.33
9	1	11	Other Expense	Provider Relations	To reclassify dues & publications	Cost Report Instructions	\$ 35.88	\$ 582.57	\$ 618.45
7	1	11	Other Expense	Provider Relations	To reclassify memberships and meals	Cost Report Instructions	\$ 618.45	\$ 223.71	\$ 842.16
9	1	11	Other Expense	Screening	To reclassify dues & publications	Cost Report Instructions	\$ 46.95	\$ 1,040.03	\$ 1,086.98
7	1	11	Other Expense	Screening	To reclassify memberships and meals	Cost Report Instructions	\$ 1,086.98	\$ 243.44	\$ 1,330.42

**Program Assisted Living**

<b>COST REPORT</b>									
<b>Finding Number</b>	<b>Work sheet</b>	<b>Line</b>	<b>Account</b>	<b>Cost Center</b>	<b>Type of Finding</b>	<b>Specific Compliance Citation</b>	<b>Reported Costs</b>	<b>Adjustment</b>	<b>Adjusted Cost</b>
4	1	3	Service Contracts	Assessment	To remove promotional items	2 CFR 200.421 Advertising and Public relations	\$6,638.95	(\$22.05)	\$6,616.90
4	1	3	Service Contracts	Case Management	To remove promotional items	2 CFR 200.421 Advertising and Public relations	\$14,409.75	(\$55.50)	\$14,354.25
4	1	3	Service Contracts	General Admin.	To remove promotional items	2 CFR 200.421 Advertising and Public relations	\$8,740.21	(\$20.99)	\$8,719.22
4	1	3	Service Contracts	Provider Relations	To remove promotional items	2 CFR 200.421 Advertising and Public relations	\$1,731.22	(\$3.77)	\$1,727.45
3	1	4	Travel & Training	General Admin.	To remove unsupported costs	2 CFR 200.403(g) Factors affecting allowability of costs	\$11,800.56	(\$41.77)	\$ 11,758.79
10	1	4	Travel & Training	General Admin.	To reclassify vehicle lease payment	Cost Report Instructions	\$ 11,758.79	(\$149.08)	\$ 11,609.71
11	1	4	Travel & Training	General Admin.	To reclassify vehicle lease payments	Cost Report Instructions	\$ 11,609.71	(\$314.76)	\$ 11,294.95
8	1	5	Equipment < \$5,000	General Admin.	To reclassify furniture costs	Cost Report Instructions	\$ 746.52	\$ 1,319.43	\$ 2,065.95
7	1	7	Supplies	Assessment	To reclassify memberships and meals	Cost Report Instructions	\$ 901.42	\$ (47.98)	\$ 853.44
9	1	7	Supplies	Assessment	To reclassify dues & publications	Cost Report Instructions	\$ 853.44	\$ (237.40)	\$ 616.04
7	1	7	Supplies	Case Management	To reclassify memberships and meals	Cost Report Instructions	\$ 1,813.18	\$ (125.62)	\$ 1,687.56
9	1	7	Supplies	Case Management	To reclassify dues & publications	Cost Report Instructions	\$ 1,687.56	\$ (458.31)	\$ 1,229.25
7	1	7	Supplies	General Admin.	To reclassify memberships and meals	Cost Report Instructions	\$ 2,822.99	\$ (36.91)	\$ 2,786.08
2	1	7	Supplies	General Admin.	To reclassify memberships and magazines	Cost Report Instructions	\$ 2,786.08	\$ (776.74)	\$ 2,009.34
9	1	7	Supplies	General Admin.	To reclassify dues & publications	Cost Report Instructions	\$ 2,009.34	\$ (184.97)	\$ 1,824.37
8	1	7	Supplies	General Admin.	To reclassify furniture costs	Cost Report Instructions	\$ 1,824.37	\$ (1,319.43)	\$ 504.94
7	1	7	Supplies	Provider Relations	To reclassify memberships and meals	Cost Report Instructions	\$ 254.99	\$ (14.19)	\$ 240.80
9	1	7	Supplies	Provider Relations	To reclassify dues & publications	Cost Report Instructions	\$ 240.80	\$ (90.67)	\$ 150.13
6	1	8	Building Services	Assessment	To reclassify rent payments	Cost Report Instructions	\$ 2,024.19	\$ (437.44)	\$ 1,586.75
6	1	8	Building Services	Case Management	To reclassify rent payments	Cost Report Instructions	\$ 8,074.54	\$ (2,020.48)	\$ 6,054.06
6	1	8	Building Services	General Admin.	To reclassify rent payments	Cost Report Instructions	\$ 6,628.51	\$ (1,366.97)	\$ 5,261.54
6	1	8	Building Services	Provider Relations	To reclassify rent payments	Cost Report Instructions	\$ 646.92	\$ (235.39)	\$ 411.53
6	1	10	Capital Costs	Assessment	To reclassify rent payments	Cost Report Instructions	\$ 338.40	\$ 437.44	\$ 775.84
6	1	10	Capital Costs	Case Management	To reclassify rent payments	Cost Report Instructions	\$ 688.34	\$ 2,020.48	\$ 2,708.82
10	1	10	Capital Costs	General Admin.	To reclassify vehicle lease payment	Cost Report Instructions	\$ 246.91	\$ 149.08	\$ 2,857.90
11	1	10	Capital Costs	General Admin.	To reclassify vehicle lease payments	Cost Report Instructions	\$ 2,857.90	\$ 314.76	\$ 3,172.66
6	1	10	Capital Costs	General Admin.	To reclassify rent payments	Cost Report Instructions	\$ 3,172.66	\$ 1,366.97	\$ 1,613.88
6	1	10	Capital Costs	Provider Relations	To reclassify rent payments	Cost Report Instructions	\$ 158.29	\$ 235.39	\$ 393.68

Program Assisted Living

COST REPORT									
Finding Number	Work sheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Adjustment	Adjusted Cost
9	1	11	Other Expense	Assessment	To reclassify dues & publications	Cost Report Instructions	\$ 10.03	\$ 237.40	\$ 247.43
7	1	11	Other Expense	Assessment	To reclassify memberships and meals	Cost Report Instructions	\$ 247.43	\$ 47.98	\$ 295.41
9	1	11	Other Expense	Case Management	To reclassify dues & publications	Cost Report Instructions	\$ 20.81	\$ 458.31	\$ 479.12
7	1	11	Other Expense	Case Management	To reclassify memberships and meals	Cost Report Instructions	\$ 479.12	\$ 125.62	\$ 604.74
9	1	11	Other Expense	General Admin.	To reclassify dues & publications	Cost Report Instructions	\$ 114.23	\$ 184.97	\$ 299.20
7	1	11	Other Expense	General Admin.	To reclassify memberships and meals	Cost Report Instructions	\$ 299.20	\$ 36.91	\$ 336.11
2	1	11	Other Expense	General Admin.	To reclassify memberships and magazines	Cost Report Instructions	\$ 336.11	\$ 776.74	\$ 1,112.85
9	1	11	Other Expense	Provider Relations	To reclassify dues & publications	Cost Report Instructions	\$ 2.66	\$ 90.67	\$ 93.33
7	1	11	Other Expense	Provider Relations	To reclassify memberships and meals	Cost Report Instructions	\$ 93.33	\$ 14.19	\$ 107.52

Total Effect on Cost Report \$ (4,246.33)

# OHIO AUDITOR OF STATE KEITH FABER



OHIO DISTRICT 5 AREA AGENCY ON AGING, INC.

RICHLAND COUNTY

## AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 4/22/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)