



OHIO AUDITOR OF STATE
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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 on the PSA 3 Agency on Aging, Inc. dba Area Agency on Aging 3's Medicaid Waiver Cost Report (Cost Report) and certain compliance requirements related to contract monitoring for the year ended June 30, 2020 included in the information provided to us by the management of the PSA 3 Agency on Aging, Inc. dba Area Agency on Aging 3. The PSA 3 Agency on Aging, Inc. dba Area Agency on Aging 3 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:

Revenue

1. We compared the revenue on *Final Page A* to the Normal Trial Balance, Standard General Ledger and the prior year Cost Report. There was no variance.
2. We agreed client liability amounts from the Standard General Ledger and Cash Trial Balance to the Client Liability Collected report and then agreed the Client Liability report and prior Cost Report to *Final Page C*. There were no variances exceeding \$1,000.

Square Footage

1. We compared the square footage summary to the square footage allocation on four building service vouchers used to allocate costs to the Cost Report. There were no cost allocation variances.

Trial Balance and Non-Payroll Expenses

1. We compared the disbursements for each waiver from the Standard General Ledger to the Normal Trial Balance and from the Trial Balance to *Worksheet 1*. There were variances resulting in decreased costs as reported in the Appendix.

Trial Balance and Non-Payroll Expenses (Continued)

We compared total PASSPORT Information Management System (PIMS) costs to total *Worksheet 2, Waiver Services Expenses Detail*. Total *Worksheet 2* costs exceeded PIMS costs by more than one half percent. The Cost Report contained no explanation of the variance.

2. We scanned the Standard General Ledgers and selected 60 disbursements from any cost report accounts on *Worksheet 1* exceeding five percent of total non-payroll costs on each waiver worksheet. We compared supporting documentation and classification of the disbursement to the Cost Report Instructions and 2 CFR part 200.400-.475.

We totaled identified variances by Cost Report account. We found reclassifications exceeding \$1,000 as reported in the Appendix. For any errors found, we also scanned the corresponding voucher and found additional similar errors or misclassifications as reported in the Appendix.

3. We compared the allocation methodology applied on *Worksheet 1* to the approved methodologies in the Cost Report Instructions. There were no differences.

Payroll

1. We compared total salaries and benefits for each waiver from the Standard General Ledger to the Normal Trial Balance and from the Trial Balance to *Worksheet 1*. There were no variances resulting in reclassifications to any cost report accounts or decreases in cost.
2. We selected 10 employees and compared the hours for each cost center on the February Monthly Allocation with Code report to the Timesheet Allocation reports. We then compared the percentage of hours allocated on the Allocation reports to each account code on the JV Payroll by Employee reports. We then compared the costs on the JV Payroll by Employee reports and the Full-Time Employee Allocations report to the Standard General Ledger. We then compared costs from the General Ledger to the Normal Trial Balance and then from the Trial Balance to *Worksheet 1*. We also compared the reported salaries and benefits to the Cost Report Instructions and 2 CFR part 200.400-.475 to confirm costs were properly allocated, classified and allowable. There were no variances.

Property

1. We compared the capital costs on *Worksheet 1* to the Book Asset Detail report. We found the PAA posted depreciation costs from January to December 2019 (CY 2020) Book Asset Detail report to *Worksheet 1* and not for the period from July 2019 to June 2020 (FY 2020).

Moreover, we prepared a Depreciation worksheet to calculate depreciation costs for FY 2020 based on the CY 2019 and CY 2020 Book Asset Detail reports. The PAA reviewed the Depreciation worksheet and stated it accurately reflected depreciation for FY 2020. We compared the FY 2020 Depreciation worksheet to *Worksheet 1* and reported adjustments to decrease costs in the Appendix.

2. We could not compare the FY 20 Book Asset Detail report to the FY 19 Book Asset Detail report as the PAA prepared these reports only on the calendar year basis, see Procedure 1.
3. We selected 10 percent of the fixed assets that met the PAA's capitalization threshold and were being depreciated in the first year in FY 2020. We recalculated the first year's depreciation for the one 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. We found variances resulting in decreased costs; however, these corrections were included under Procedure 1.

Property (Continued)

4. We did not perform disposed asset testing as there were no disposed assets and/or corresponding gains or losses reported on *Worksheet 1* for FY 2020.
5. We scanned the Standard General Ledgers for items purchased during the FY 2020 that met the capitalization criteria and traced them to the FY 2020 Depreciation Report. There were no omitted capital assets.

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 and five disciplinary reviews to determine if the PAA maintained supporting documentation showing it performed provider oversight processes in accordance with Section III (A)(3)(d)(ii)-(iii) in its three party agreement with ODM and ODA and its written procedure requirements. There were no exceptions.

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

November 10, 2021

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

PROGRAM		PASSPORT							
		COST REPORT							
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Adjustments	Adjusted Cost
18	1	2	Employee Benefits	Assessment	To reclass wellness costs to employee benefits	Cost Report Instructions	\$ 32,096	\$ 13	
18	1	2	Employee Benefits	Assessment	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ 124	
18	1	2	Employee Benefits	Assessment	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ 16	\$ 32,249
18	1	2	Employee Benefits	Case Management	To reclass wellness costs to employee benefits	Cost Report Instructions	\$ 135,050	\$ 331	
18	1	2	Employee Benefits	Case Management	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ 14	
18	1	2	Employee Benefits	Case Management	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ 12	
18	1	2	Employee Benefits	Case Management	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ 43	\$ 135,450
18	1	2	Employee Benefits	General Administration	To reclass wellness costs to employee benefits	Cost Report Instructions	\$ 111,496	\$ 289	\$ 111,785
18	1	2	Employee Benefits	Provider Relations	To reclass wellness costs to employee benefits	Cost Report Instructions	\$ 15,731	\$ 48	\$ 15,779
18	1	2	Employee Benefits	Screening	To reclass wellness costs to employee benefits	Cost Report Instructions	\$ 28,388	\$ 89	
18	1	2	Employee Benefits	Screening	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ 11	
18	1	2	Employee Benefits	Screening	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ 42	\$ 28,530
17	1	3	Service Contracts	Assessment	To reclass annual training costs to Travel and Training	Cost Report Instructions	\$ 16,806	\$ (115)	
17	1	3	Service Contracts	Assessment	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ (5)	
26	1	3	Service Contracts	Assessment	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (80)	
29	1	3	Service Contracts	Assessment	To reclassify repair costs	Cost Report Instructions		\$ (498)	
17	1	3	Service Contracts	Assessment	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ (19)	\$ 16,089
17	1	3	Service Contracts	Case Management	To reclass annual training costs to Travel and Training	Cost Report Instructions	\$ 58,595	\$ (374)	
17	1	3	Service Contracts	Case Management	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ (15)	
22	1	3	Service Contracts	Case Management	To reclass access control system costs to Building Services	Cost Report Instructions		\$ (163)	
26	1	3	Service Contracts	Case Management	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (8)	
26	1	3	Service Contracts	Case Management	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (328)	
26	1	3	Service Contracts	Case Management	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (38)	
26	1	3	Service Contracts	Case Management	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (13)	
33	1	3	Service Contracts	Case Management	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (227)	
26	1	3	Service Contracts	Case Management	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (11)	\$ 57,418

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

PROGRAM PASSPORT

Finding Number	COST REPORT				Type of Finding	Specific Compliance Citation	Reported Costs	Adjustments	Adjusted Cost
	Worksheet	Line	Account	Cost Center					
1	1	3	Service Contracts	General Administration	To agree to supporting documentation	Cost Report Instructions	\$ 52,311	\$ (1)	
17	1	3	Service Contracts	General Administration	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ (277)	
22	1	3	Service Contracts	General Administration	To reclass access control system costs to Building Services	Cost Report Instructions		\$ (1,394)	
22	1	3	Service Contracts	General Administration	To reclass access control system costs to Building Services	Cost Report Instructions		\$ (170)	
22	1	3	Service Contracts	General Administration	To reclass access control system costs to Building Services	Cost Report Instructions		\$ (102)	
24	1	3	Service Contracts	General Administration	To remove Non-Federal Reimbursable costs for radio advertising	CMS 15-1, 200.467 Selling & Marketing Costs		\$ (700)	
25	1	3	Service Contracts	General Administration	To reclassify signage to Building Services	Cost Report Instructions		\$ (475)	
26	1	3	Service Contracts	General Administration	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (6)	
26	1	3	Service Contracts	General Administration	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (234)	\$ 48,952
17	1	3	Service Contracts	Provider Relations	To reclass annual training costs to Travel and Training	Cost Report Instructions	\$ 9,983	\$ (81)	
22	1	3	Service Contracts	Provider Relations	To reclass access control system costs to Building Services	Cost Report Instructions		\$ (872)	
26	1	3	Service Contracts	Provider Relations	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (31)	\$ 8,999
17	1	3	Service Contracts	Screening	To reclass annual training costs to Travel and Training	Cost Report Instructions	\$ 16,569	\$ (23)	
17	1	3	Service Contracts	Screening	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ (57)	
17	1	3	Service Contracts	Screening	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ (43)	
26	1	3	Service Contracts	Screening	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (14)	
26	1	3	Service Contracts	Screening	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (9)	
26	1	3	Service Contracts	Screening	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (8)	
26	1	3	Service Contracts	Screening	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (3)	
26	1	3	Service Contracts	Screening	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (30)	
26	1	3	Service Contracts	Screening	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (8)	\$ 16,374

Appendix
 PSA3 Agency on Aging, Inc. dba
 Area Agency on Aging 3
 Independent Accountants' Report on
 Applying Agreed Upon Procedures

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

PROGRAM PASSPORT									
COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Adjustments	Adjusted Cost
17	1	4	Travel & Training	Assessment	To reclass annual training costs to Travel and Training	Cost Report Instructions	\$ 10,842	\$ 115	
18	1	4	Travel & Training	Assessment	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (13)	
18	1	4	Travel & Training	Assessment	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (124)	
18	1	4	Travel & Training	Assessment	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (16)	
26	1	4	Travel & Training	Assessment	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 80	
31	1	4	Travel & Training	Assessment	To reclassify cell phones to Other Expenses	Cost Report Instructions		\$ (22)	
17	1	3	Travel & Training	Assessment	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ 5	
32	1	4	Travel & Training	Assessment	To reclassify cell phones to Other Expenses	Cost Report Instructions		\$ (823)	
17	1	4	Travel & Training	Assessment	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ 19	\$ 10,063
17	1	4	Travel & Training	Case Management	To reclass annual training costs to Travel and Training	Cost Report Instructions	\$ 18,394	\$ 374	
17	1	4	Travel & Training	Case Management	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ 15	
18	1	4	Travel & Training	Case Management	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (331)	
18	1	4	Travel & Training	Case Management	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (14)	
18	1	4	Travel & Training	Case Management	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (12)	
18	1	4	Travel & Training	Case Management	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (43)	
26	1	4	Travel & Training	Case Management	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 8	
26	1	4	Travel & Training	Case Management	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 328	
26	1	4	Travel & Training	Case Management	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 13	
26	1	4	Travel & Training	Case Management	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 11	
26	1	4	Travel & Training	Case Management	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 38	
31	1	4	Travel & Training	Case Management	To reclassify cell phones to Other Expenses	Cost Report Instructions		\$ (28)	
32	1	4	Travel & Training	Case Management	To reclassify cell phones to Other Expenses	Cost Report Instructions		\$ (1,646)	\$ 17,107

Appendix

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PROGRAM PASSPORT

COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Adjustments	Adjusted Cost
2	1	4	Travel & Training	General Administration	To agree to supporting documentation	Cost Report Instructions	\$ 12,024	\$ (24)	
17	1	4	Travel & Training	General Administration	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ 277	
18	1	4	Travel & Training	General Administration	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (289)	
26	1	4	Travel & Training	General Administration	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 6	
26	1	4	Travel & Training	General Administration	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 234	
32	1	4	Travel & Training	General Administration	To reclassify cell phones to Other Expenses	Cost Report Instructions		\$ (206)	
32	1	4	Travel & Training	General Administration	To reclassify cell phones to Other Expenses	Cost Report Instructions		\$ (617)	\$ 11,405
17	1	4	Travel & Training	Provider Relations	To reclass annual training costs to Travel and Training	Cost Report Instructions	\$ 902	\$ 81	
18	1	4	Travel & Training	Provider Relations	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (48)	
26	1	4	Travel & Training	Provider Relations	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 31	\$ 966
17	1	4	Travel & Training	Screening	To reclass annual training costs to Travel and Training	Cost Report Instructions	\$ 1,860	\$ 23	
17	1	4	Travel & Training	Screening	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ 57	
17	1	4	Travel & Training	Screening	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ 43	
18	1	4	Travel & Training	Screening	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (42)	
18	1	4	Travel & Training	Screening	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (89)	
18	1	4	Travel & Training	Screening	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (11)	
26	1	4	Travel & Training	Screening	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 14	
26	1	4	Travel & Training	Screening	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 9	
26	1	4	Travel & Training	Screening	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 8	
26	1	4	Travel & Training	Screening	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 3	
26	1	4	Travel & Training	Screening	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 30	
26	1	4	Travel & Training	Screening	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 8	\$ 1,913
30	1	5	Equipment < \$5,000	Assessment	To reclassify Equipment < \$5,000	Cost Report Instructions	\$ 296	\$ 166	
30	1	5	Equipment < \$5,000	Assessment	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ 17	\$ 479

Appendix
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PROGRAM PASSPORT

Finding Number	COST REPORT				Type of Finding	Specific Compliance Citation	Reported Costs	Adjustments	Adjusted Cost
	Worksheet	Line	Account	Cost Center					
30	1	5	Equipment < \$5,000	Case Management	To reclassify Equipment < \$5,000	Cost Report Instructions	\$ 5,137	\$ 27	
30	1	5	Equipment < \$5,000	Case Management	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ 681	
30	1	5	Equipment < \$5,000	Case Management	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ 24	
33	1	5	Equipment < \$5,000	Case Management	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ 227	
21	1	5	Equipment <\$5,000	Case Management	To reclass office furniture to Equipment <\$5,000	Cost Report Instructions		\$ 4,738	
28	1	5	Equipment <\$5,000	Case Management	To reclass office furniture to Equipment < \$5,000	Cost Report Instructions		\$ 10	
30	1	5	Equipment < \$5,000	Case Management	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ 79	\$ 10,923
30	1	5	Equipment < \$5,000	General Administration	To reclassify Equipment < \$5,000	Cost Report Instructions	\$ 3,780	\$ 13	
30	1	5	Equipment < \$5,000	General Administration	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ 484	
28	1	5	Equipment <\$5,000	General Administration	To reclass office furniture to Equipment < \$5,000	Cost Report Instructions		\$ 2,051	\$ 6,328
30	1	5	Equipment < \$5,000	Provider Relations	To reclassify Equipment < \$5,000	Cost Report Instructions	\$ 413	\$ 63	\$ 476
30	1	5	Equipment < \$5,000	Screening	To reclassify Equipment < \$5,000	Cost Report Instructions	\$ 1,176	\$ 6	
30	1	5	Equipment < \$5,000	Screening	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ 29	
30	1	5	Equipment < \$5,000	Screening	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ 1	
30	1	5	Equipment < \$5,000	Screening	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ 18	
30	1	5	Equipment < \$5,000	Screening	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ 17	
30	1	5	Equipment < \$5,000	Screening	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ 63	
30	1	5	Equipment < \$5,000	Screening	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ 16	
29	1	6	Equipment & Repairs	Assessment	To reclassify vehicle repair costs	Cost Report Instructions	\$ -	\$ 498	\$ 1,824
19	1	7	Supplies	Case Management	To reclass contact thermometers to supplies	Cost Report Instructions	\$ 2,781	\$ 948	
20	1	7	Supplies	Case Management	To reclass PPE to Supplies	Cost Report Instructions		\$ 780	\$ 4,509
19	1	8	Building Services	Case Management	To reclass contact thermometers to supplies	Cost Report Instructions	\$ 16,173	\$ (948)	
20	1	8	Building Services	Case Management	To reclass PPE to Supplies	Cost Report Instructions		\$ (780)	
22	1	8	Building Services	Case Management	To reclass access control system costs to Building Services	Cost Report Instructions		\$ 163	\$ 14,608
22	1	8	Building Services	General Administration	To reclass access control system costs to Building Services	Cost Report Instructions	\$ 27,155	\$ 1,394	
22	1	8	Building Services	General Administration	To reclass access control system costs to Building Services	Cost Report Instructions		\$ 170	
22	1	8	Building Services	General Administration	To reclass access control system costs to Building Services	Cost Report Instructions		\$ 102	
25	1	8	Building Services	General Administration	To reclassify signage to Building Services	Cost Report Instructions		\$ 475	\$ 29,296

Appendix

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PROGRAM PASSPORT

COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Adjustments	Adjusted Cost
22	1	3	Building Services	Provider Relations	To reclass access control system costs to Building Services	Cost Report Instructions	\$ 3,284	\$ 872	\$ 4,156
31	1	4	Building Services	Screening	To reclassify cell phones to Other Expenses	Cost Report Instructions	\$ 7,180	\$ (387)	\$ 6,793
11	1	10	Capital Costs	Assessment	To agree to calculated depreciation	Cost Report Instructions	\$ 19,067	\$ (163)	
30	1	10	Capital Costs	Assessment	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (166)	
30	1	10	Capital Costs	Assessment	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (17)	\$ 18,721
14	1	10	Capital Costs	Case Management	To agree to new fixed asset testing calculation	Cost Report Instructions	\$ 57,932	\$ (1)	
12	1	10	Capital Costs	Case Management	To agree to calculated depreciation	Cost Report Instructions		\$ (470)	
21	1	10	Capital Costs	Case Management	To reclassify office furniture to Equipment less than \$5,000	Cost Report Instructions		\$ (4,738)	
30	1	10	Capital Costs	Case Management	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (27)	
30	1	10	Capital Costs	Case Management	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (24)	
28	1	10	Capital Costs	Case Management	To reclass office furniture to Equipment < \$5,000	Cost Report Instructions		\$ (10)	
30	1	10	Capital Costs	Case Management	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (681)	
30	1	10	Capital Costs	Case Management	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (79)	\$ 51,902
8	1	10	Capital Costs	General Administration	To agree to calculated depreciation	Cost Report Instructions	\$ 92,270	\$ (300)	
13	1	10	Capital Costs	General Administration	To agree to new fixed asset testing calculation	Cost Report Instructions		\$ (1)	
30	1	10	Capital Costs	General Administration	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (13)	
30	1	10	Capital Costs	General Administration	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (484)	
28	1	5	Capital Costs	General Administration	To reclass office furniture to Equipment < \$5,000	Cost Report Instructions		\$ (2,051)	\$ 89,421
9	1	10	Capital Costs	Provider Relations	To agree to calculated depreciation	Cost Report Instructions	\$ 12,457	\$ (84)	
30	1	10	Capital Costs	Provider Relations	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (63)	\$ 12,310
10	1	10	Capital Costs	Screening	To agree to calculated depreciation	Cost Report Instructions	\$ 31,106	\$ (97)	
30	1	10	Capital Costs	Screening	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (18)	
30	1	10	Capital Costs	Screening	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (29)	
30	1	10	Capital Costs	Screening	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (1)	
30	1	10	Capital Costs	Screening	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (17)	
30	1	10	Capital Costs	Screening	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (6)	
30	1	10	Capital Costs	Screening	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (63)	
30	1	10	Capital Costs	Screening	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (16)	\$ 30,859

Appendix

PSA3 Agency on Aging, Inc. dba

Area Agency on Aging 3

Independent Accountants' Report on

Applying Agreed Upon Procedures

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

PROGRAM PASSPORT

Finding Number	COST REPORT				Type of Finding	Specific Compliance Citation	Reported Costs	Adjustments	Adjusted Cost
	Worksheet	Line	Account	Cost Center					
31	1	11	Other Expenses	Assessment	To reclassify cell phones to Other Expenses	Cost Report Instructions	\$ 379	\$ 22	
32	1	11	Other Expenses	Assessment	To reclassify cell phones to Other Expenses	Cost Report Instructions		\$ 823	\$ 1,224
31	1	11	Other Expenses	Case Management	To reclassify cell phones to Other Expenses	Cost Report Instructions	\$ 539	\$ 28	\$ 567
32	1	11	Other Expenses	Case Management	To reclassify cell phones to Other Expenses	Cost Report Instructions		\$ 1,646	\$ 2,213
32	1	11	Other Expenses	General Administration	To reclassify cell phones to Other Expenses	Cost Report Instructions	\$ 2,546	\$ 206	
32	1	11	Other Expenses	General Administration	To reclassify cell phones to Other Expenses	Cost Report Instructions		\$ 617	\$ 3,369
31	1	11	Other Expenses	Screening	To reclassify cell phones to Other Expenses	Cost Report Instructions	\$ 184	\$ 387	\$ 571

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

PROGRAM Assisted Living

Finding Number	COST REPORT				Type of Finding	Specific Compliance Citation	Reported Costs	Adjustments	Adjusted Cost
	Worksheet	Line	Account	Cost Center					
18	1	2	Employee Benefits	Assessment	To reclass wellness costs to employee benefits	Cost Report Instructions	\$ 26,659	\$ 138	\$ 26,797
18	1	2	Employee Benefits	Case Management	To reclass wellness costs to employee benefits	Cost Report Instructions	\$ 49,286	\$ 166	
18	1	2	Employee Benefits	Case Management	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ 14	\$ 49,466
18	1	2	Employee Benefits	General Administration	To reclass wellness costs to employee benefits	Cost Report Instructions	\$ 24,010	\$ 48	\$ 24,058
18	1	2	Employee Benefits	Provider Relations	To reclass wellness costs to employee benefits	Cost Report Instructions	\$ 8,465	\$ 21	\$ 8,486
17	1	3	Service Contracts	Assessment	To reclass annual training costs to Travel and Training	Cost Report Instructions	\$ 13,745	\$ (108)	
17	1	3	Service Contracts	Assessment	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ (1)	
22	1	3	Service Contracts	Assessment	To reclass access control system costs to Building Services	Cost Report Instructions		\$ (1)	
26	1	3	Service Contracts	Assessment	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (88)	
33	1	3	Service Contracts	Assessment	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (1)	\$ 13,546

Appendix
 PSA3 Agency on Aging, Inc. dba
 Area Agency on Aging 3
 Independent Accountants' Report on
 Applying Agreed Upon Procedures

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

PROGRAM Assisted Living

COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Adjustments	Adjusted Cost
17	1	3	Service Contracts	Case Management	To reclass annual training costs to Travel and Training	Cost Report Instructions	\$ 22,740	\$ (161)	
17	1	3	Service Contracts	Case Management	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ (14)	
26	1	3	Service Contracts	Case Management	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (144)	
26	1	3	Service Contracts	Case Management	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (12)	
22	1	3	Service Contracts	Case Management	To reclass access control system costs to Building Services	Cost Report Instructions		\$ (76)	
33	1	3	Service Contracts	Case Management	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (94)	\$ 22,239
27	1	3	Service Contracts	General Administration	To remove Non-Federal Reimbursable costs for radio commercial	Cost Report Instructions	\$ 10,657	\$ (840)	
17	1	3	Service Contracts	General Administration	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ (46)	
26	1	3	Service Contracts	General Administration	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (43)	\$ 9,728
17	1	3	Service Contracts	Provider Relations	To reclass annual training costs to Travel and Training	Cost Report Instructions	\$ 4,047	\$ (31)	
22	1	3	Service Contracts	Provider Relations	To reclass access control system costs to Building Services	Cost Report Instructions		\$ (335)	
26	1	3	Service Contracts	Provider Relations	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ (20)	\$ 3,661
17	1	4	Travel & Training	Assessment	To reclass annual training costs to Travel and Training	Cost Report Instructions	\$ 4,803	\$ 108	
17	1	4	Travel & Training	Assessment	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ 1	
18	1	4	Travel & Training	Assessment	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (138)	
26	1	4	Travel & Training	Assessment	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 88	\$ 4,862
17	1	4	Travel & Training	Case Management	To reclass annual training costs to Travel and Training	Cost Report Instructions	\$ 4,399	\$ 161	
17	1	4	Travel & Training	Case Management	To reclass annual training costs to Travel and Training	Cost Report Instructions		\$ 14	
18	1	4	Travel & Training	Case Management	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (166)	
18	1	4	Travel & Training	Case Management	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (14)	
26	1	4	Travel & Training	Case Management	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 144	
26	1	4	Travel & Training	Case Management	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 12	\$ 4,550

Appendix

PSA3 Agency on Aging, Inc. dba

Area Agency on Aging 3

Independent Accountants' Report on

Applying Agreed Upon Procedures

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

PROGRAM Assisted Living

Finding Number	COST REPORT				Type of Finding	Specific Compliance Citation	Reported Costs	Adjustments	Adjusted Cost
	Worksheet	Line	Account	Cost Center					
17	1	4	Travel & Training	General Administration	To reclass annual training costs to Travel and Training	Cost Report Instructions	\$ 986	\$ 46	\$ 1,032
18	1	4	Travel & Training	General Administration	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (48)	\$ 984
26	1	4	Travel & Training	General Administration	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 43	\$ 1,027
17	1	4	Travel & Training	Provider Relations	To reclass annual training costs to Travel and Training	Cost Report Instructions	\$ 152	\$ 31	
18	1	4	Travel & Training	Provider Relations	To reclass wellness costs to employee benefits	Cost Report Instructions		\$ (21)	
26	1	4	Travel & Training	Provider Relations	To reclass GoTo Training Fees to Travel and Training	Cost Report Instructions		\$ 20	\$ 182
33	1	5	Equipment < \$5,000	Assessment	To reclassify Equipment < \$5,000	Cost Report Instructions	\$ 251	\$ 1	
30	1	5	Equipment < \$5,000	Assessment	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ 182	\$ 434
33	1	5	Equipment < \$5,000	Case Management	To reclassify Equipment < \$5,000	Cost Report Instructions	\$ 1,445	\$ 94	
30	1	5	Equipment < \$5,000	Case Management	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ 299	
30	1	5	Equipment < \$5,000	Case Management	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ 25	\$ 1,863
28	1	5	Equipment < \$5,000	General Administration	To reclass office furniture to Equipment < \$5,000	Cost Report Instructions	\$ 289	\$ 103	
30	1	5	Equipment < \$5,000	General Administration	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ 88	\$ 480
30	1	5	Equipment < \$5,000	Provider Relations	To reclassify Equipment < \$5,000	Cost Report Instructions	\$ 158	\$ 41	\$ 199
19	1	7	Supplies	Case Management	To reclass contact thermometers to supplies	Cost Report Instructions	\$ 483	\$ 474	
20	1	7	Supplies	Case Management	To reclass PPE to Supplies	Cost Report Instructions		\$ 390	\$ 1,347
22	1	8	Building Services	Assessment	To reclass access control system costs to Building Services	Cost Report Instructions	\$ 2,547	\$ 1	\$ 2,548
19	1	8	Building Services	Case Management	To reclass contact thermometers to supplies	Cost Report Instructions	\$ 3,059	\$ (474)	
20	1	8	Building Services	Case Management	To reclass PPE to Supplies	Cost Report Instructions		\$ (390)	
22	1	8	Building Services	Case Management	To reclass access control system costs to Building Services	Cost Report Instructions		\$ 76	\$ 2,271

Appendix

PSA3 Agency on Aging, Inc. dba

Area Agency on Aging 3

Independent Accountants' Report on

Applying Agreed Upon Procedures

SUMMARY OF COST AND EXPENSE ADJUSTMENTS (Corrections)

PROGRAM Assisted Living

COST REPORT									
Finding Number	Worksheet	Line	Account	Cost Center	Type of Finding	Specific Compliance Citation	Reported Costs	Adjustments	Adjusted Cost
22	1	8	Building Services	Provider Relations	To reclass access control system costs to Building Services	Cost Report Instructions	\$ 1,268	\$ 335	\$ 1,603
6	1	10	Capital Costs	Assessment	To agree to calculated depreciation	Cost Report Instructions	\$ 11,136	\$ (796)	
15	1	10	Capital Costs	Assessment	To agree to annual depreciation calculation	Cost Report Instructions		\$ (1)	
30	1	10	Capital Costs	Assessment	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (182)	\$ 10,157
7	1	10	Capital Costs	Case Management	To agree to calculated depreciation	Cost Report Instructions	\$ 13,011	\$ (1,192)	
16	1	10	Capital Costs	Case Management	To agree to annual depreciation calculation	Cost Report Instructions		\$ (1)	
30	1	10	Capital Costs	Case Management	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (299)	
30	1	10	Capital Costs	Case Management	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (25)	\$ 11,494
28	1	10	Capital Costs	General Administration	To reclass office furniture to Equipment < \$5,000	Cost Report Instructions	\$ 13,809	\$ (103)	
4	1	10	Capital Costs	General Administration	To agree to calculated depreciation	Cost Report Instructions		\$ (312)	
30	1	10	Capital Costs	General Administration	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (88)	\$ 13,306
5	1	10	Capital Costs	Provider Relations	To agree to calculated depreciation	Cost Report Instructions	\$ 5,435	\$ (228)	
30	1	10	Capital Costs	Provider Relations	To reclassify Equipment < \$5,000	Cost Report Instructions		\$ (41)	\$ 5,166

Total Effect on Cost Report

\$ (5,211)

OHIO AUDITOR OF STATE KEITH FABER



PSA 3 AGENCY ON AGING, INC., DBA AREA AGENCY ON AGING 3

ALLEN 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 12/9/2021

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

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