

**NORTHEAST MICHIGAN COMMUNITY
MENTAL HEALTH AUTHORITY**

CMH Compliance Examination

September 30, 2018

STRALEY LAMP & KRAENZLEIN P.C.

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**INDEPENDENT ACCOUNTANT’S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO MEDICAID, GF AND CMHS BLOCK GRANT PROGRAMS AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH *CMH COMPLIANCE
EXAMINATION GUIDELINES* ISSUED BY THE MICHIGAN DEPARTMENT OF HEALTH AND
HUMAN SERVICES**

To the Board of Directors
Northeast Michigan Community Mental Health Authority

Compliance

We have examined the compliance of the Northeast Michigan Community Mental Health Authority (the “Authority”) with the specified requirements described in *CMH Compliance Examination Guidelines*, issued by the Michigan Department of Health and Human Services (“MDHHS”), that are applicable to its Medicaid, General Fund (“GF”) and Community Mental Health Services (“CMHS”) Block Grant Programs for the year ended September 30, 2018. Compliance with these requirements is the responsibility of the Authority’s management. Our responsibility is to express an opinion on the Authority’s compliance based on our examination.

Our examination 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 specified requirements described in *CMH Compliance Examination Guidelines*, that are applicable to its Medicaid, GF and CMHS Block Grant Programs is in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the specified requirements described in *CMH Compliance Examination Guidelines*, that are applicable to its Medicaid, GF and CMHS Block Grant Programs. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatements of the specified requirements described in *CMH Compliance Examination Guidelines*, that are applicable to its Medicaid, GF and CMHS Block Grant Programs, 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. Our examination does not provide a legal determination on the Authority’s compliance with those requirements.

In our opinion, Northeast Michigan Community Mental Health Authority complied, in all material respects, with the specified requirements referred to above that are applicable to its Medicaid, GF and CMHS Block Grant Programs for the year ended September 30, 2018. However, the results of our auditing procedures disclosed an instance of immaterial noncompliance with those requirements which is required to be reported in accordance with *CMH Compliance Examination Guidelines* and which is described in the accompanying schedule of findings and questioned costs as item 2018-001.

Internal Control Over Compliance

The management of the Authority is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations and programs applicable to its Medicaid, GF and CMHS Block Grant Programs. In planning and performing our examination, we considered the Authority's internal control over compliance with the requirements that could have a direct and material effect on its Medicaid, GF and CMHS Block Grant Programs in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with criteria established by MDHHS, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of the Medicaid, GF or CMHS Block Grant programs on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the Medicaid, GF or CMHS Block Grant programs will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a MDHHS contract that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2018-001 to be a significant deficiency.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be a material weakness, as defined above.

Examination Schedules

As required by CMH Compliance Examination Guidelines, we have prepared the accompanying Examined FSR Schedule and Examined Cost Settlement Schedule.

Purpose of this Report

This report is intended solely for the information and use of the Authority's board of directors, management, and MDHHS. This report is an integral part of our examination in accordance with these guidelines in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Straley Kamp & Kraenzlein P.C.

March 22, 2019

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

CMHSP: Northeast Michigan Community Mental Health Authority

REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
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A		MEDICAID SERVICES - Summary From FSR - Medicaid		
A	190	TOTAL REVENUE	-	-
A	290	TOTAL EXPENDITURE	-	-
A	295	NET MEDICAID SERVICES SURPLUS (DEFICIT)	-	-
A	390	Total Redirected Funds	-	-
A	400	BALANCE MEDICAID SERVICES	-	-

AC		SUD NON-MEDICAID SERVICES - Summary From FSR - SUD		
AC	190	TOTAL REVENUE	-	-
AC	290	TOTAL EXPENDITURE	-	-
AC	295	NET SUD NON-MEDICAID SERVICES SURPLUS (DEFICIT)	-	-
AC	390	Total Redirected Funds	-	-
AC	400	BALANCE SUD NON-MEDICAID SERVICES	-	-

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AG		HEALTH HOME SERVICES - Summary From FSR - Health Home Services		
AG	190	TOTAL REVENUE	-	-
AG	290	TOTAL EXPENDITURE	-	-
AG	295	NET HEALTH HOME SERVICES SURPLUS (DEFICIT)	-	-
AG	390	Total Redirected Funds	-	-
AG	400	BALANCE HEALTH HOME SERVICES	-	-

AI		HEALTHY MICHIGAN SERVICES - Summary From FSR - Healthy Michigan		
AI	190	TOTAL REVENUE	-	-
AI	290	TOTAL EXPENDITURE	-	-
AI	295	NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	-	-
AI	390	Total Redirected Funds	-	-
AI	400	BALANCE HEALTHY MICHIGAN SERVICES	-	-

AK		MI HEALTH LINK SERVICES - Summary From FSR - MI Health Link		
AK	190	TOTAL REVENUE	-	-
AK	290	TOTAL EXPENDITURE	-	-
AK	295	NET MI HEALTH LINK SERVICES SURPLUS (DEFICIT)	-	-
AK	390	Total Redirected Funds	-	-
AK	400	BALANCE MI HEALTH LINK SERVICES	-	-

RES		RESTRICTED FUND BALANCE ACTIVITY		
RES	180	Beginning Restricted Fund balance	-	-
RES	190	TOTAL REVENUE (Deposits)	-	-
RES	290	TOTAL EXPENDITURE (PBIP only)	-	-
RES	390	Total Redirected Funds	-	-
RES	400	BALANCE RESTRICTED FUND	-	-

B		GENERAL FUND		
B	100	REVENUE		
B	101	CMH Operations	699,887	699,887
B	102	Categorical	10,000	10,000
B	120	Subtotal - Current Period General Fund Revenue	709,887	709,887
B	121	1st & 3rd Party Collections (Not in Section 226a Funds) 100% Services	200,288	200,288
B	122	1st & 3rd Party Collections (Not in Section 226a Funds) 90% Services		-
B	123	Prior Year GF Carry Forward	40,494	40,494
B	140	Subtotal - Other General Fund Revenue	240,782	240,782
B	190	TOTAL REVENUE	950,669	950,669
B	200	EXPENDITURE		
B	201	100% MDHHS Matchable Services / Costs	529,648	529,648
B	202	100% MDHHS Matchable Services Based on CMHSP Local Match Cap	-	-
B	203	90% MDHHS Matchable Services / Costs - REPORTED	486,705	
		90% MDHHS Matchable Services / Costs - EXAMINATION ADJUSTMENTS		
		90% MDHHS Matchable Services / Costs - EXAMINED TOTAL	\$ 486,705.00	438,035
B	290	TOTAL EXPENDITURE	967,683	967,683
B	295	NET GENERAL FUND SURPLUS (DEFICIT)	(17,014)	(17,014)
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)	-	-

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

CMHSP: Northeast Michigan Community Mental Health Authority

REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
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B	301.2	(TO) SUD Non-Medicaid - Redirected for Unfunded SUD Non-Medicaid Services AC331 (PIHP use only)	-	-	-
B	301.3	(TO) MI Health Link - Redirected for Unfunded MI Health Link Costs - AK331 (PIHP use only)	-	-	-
B	301.4	(TO) Health Home Services - Redirected for Unfunded Health Home Services AG331 (PIHP use only)	-	-	-
B	304	(TO) Targeted Case Management - D301	-	-	-
B	305	(TO) GF Cost of SED - E301	-	-	-
B	306	(TO) GF Cost of SED - Not SED Waiver eligible - E303	-	-	-
B	308	(TO) GF Cost of Children's Waiver - F301	-	-	-
B	309	(TO) Allowable GF Cost of Injectable Medications - G301	-	-	-
B	310	(TO) PIHP to Affiliate Medicaid Services Contracts - I304	-	-	-
B	310.1	(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - IA304	-	-	-
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	4,959		4,959
B	314	FROM Non-MDHHS Earned Contracts - K302			-
B	330	Subtotal Redirected Funds rows 301 - 314	4,959	-	4,959
B	331	FROM Local Funds - M302	22,055		22,055
B	332	FROM Risk Corridor - N303			-
B	390	Total Redirected Funds	27,014	-	27,014
B	400	BALANCE GENERAL FUND (cannot be < 0)	10,000	-	10,000

OTHER GF CONTRACTUAL OBLIGATIONS

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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)	-	-

E	SED WAIVER			
E	100	REVENUE		
E	101	FFS Medicaid - SED-Trad		-
E	102	FFS Medicaid - SED-DHS		-
E	190	TOTAL REVENUE	-	-
E	200	EXPENDITURE		
E	201	Expenditure - Traditional - Federal Reimbursable		-
E	202	Expenditure - Traditional - Not SED waiver eligible		-
E	203	Expenditure - SED-DHS - Federal Reimbursable		-
E	204	Expenditure - SED-DHS - Not SED waiver eligible		-
E	290	TOTAL EXPENDITURE	-	-
E	295	NET SED WAIVER (DEFICIT)	-	-
E	300	Redirected Funds (To) From		
E	301	FROM General Fund - B305		-
E	302	FROM Local Funds - M305		-
E	303	FROM General Fund - Not SED Waiver eligible - B306		-
E	304	FROM Local Funds - Not SED Waiver eligible - M306		-
E	390	Total Redirected Funds	-	-
E	400	BALANCE SED WAIVER (must = 0)	-	-

F	CHILDREN'S WAIVER			
F	190	Revenue	50,953	50,953
F	290	Expenditure	50,953	50,953
F	295	NET CHILDREN'S WAIVER (cannot be > 0)	-	-
F	300	Redirected Funds (To) From		
F	301	FROM General Fund - B308		-
F	302	FROM Local Funds - M308		-

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

CMHSP: Northeast Michigan Community Mental Health Authority

REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
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F	303	FROM Activity not otherwise reported - O301			-
F	390	Total Redirected Funds	-	-	-
F	400	BALANCE CHILDREN'S WAIVER (must = 0)	-	-	-

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

OTHER FUNDING

H	MDHHS EARNED CONTRACTS				
H	100	REVENUE			
H	101	PASARR	96,937		96,937
H	102	DHHS Block Grants for CMH services			-
H	103	DD Council Grants			-
H	104	PATH/Homeless	8,009		8,009
H	105	Prevention			-
H	106	Aging			-
H	107	HUD Shelter Plus Care			-
H	108	Multicultural Integration			-
H	150	Other MDHHS Earned Contracts (describe):			-
H	151	Other MDHHS Earned Contracts (describe):			-
H	190	TOTAL REVENUE	104,946	-	104,946
H	200	EXPENDITURE			
H	201	PASARR	96,937		96,937
H	202	DHHS Block Grants for CMH services			-
H	203	DD Council Grants			-
H	204	PATH/Homeless	8,009		8,009
H	205	Prevention			-
H	206	Aging			-
H	207	HUD Shelter Plus Care			-
H	208	Multicultural Integration			-
H	250	Other MDHHS Earned Contracts (describe):			-
H	251	Other MDHHS Earned Contracts (describe):			-
H	290	TOTAL EXPENDITURE	104,946	-	104,946
H	400	BALANCE MDHHS EARNED CONTRACTS (must = 0)	-	-	-

I	PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY				
I	100	REVENUE			
I	101	Revenue - from PIHP Medicaid (incl Autism)	24,601,182		24,601,182
I	104	Revenue - from PIHP Healthy Michigan Plan (incl Autism)	1,440,119		1,440,119
I	122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate	489,426		489,426
I	123	1st & 3rd Party Collections - Healthy Michigan Plan Consumers - Affiliate			-
I	190	TOTAL REVENUE	26,530,727	-	26,530,727
I	201	Expenditure - Medicaid (incl Autism)	25,090,608		25,090,608
I	202	Expenditure - Healthy Michigan Plan (incl Autism)	1,440,119		1,440,119
I	203	Expenditure - MI Health Link (Medicaid) Services			-
I	290	TOTAL EXPENDITURE	26,530,727	-	26,530,727
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)	-	-	-

IA	PIHP to AFFILIATE SUBSTANCE USE DISORDER (NON-MEDICAID) CONTRACTS - CMHSP USE ONLY				
IA	100	REVENUE			
IA	101	Revenue - SUD Non-Medicaid - from PIHP			-

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

CMHSP: Northeast Michigan Community Mental Health Authority

			REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
IA	122	Revenue - Fees & Collections - Affiliate			-
IA	190	TOTAL REVENUE	-	-	-
IA	200	EXPENDITURE			
IA	201	Expenditure			-
IA	290	TOTAL EXPENDITURE	-	-	-
IA	295	NET PIHP to AFFILIATE SUD (NON-MEDICAID) SERVICES CONTRACTS SURPLUS (DEFICIT)	-	-	-
IA	300	Redirected Funds (To) From			
IA	301	(TO) CMHSP to CMHSP Earned Contracts - J306.2	-	-	-
IA	302	FROM CMHSP to CMHSP Earned Contracts - J303.2			-
IA	303	FROM Non-MDHHS Earned Contracts - K303.2			-
IA	304	FROM General Fund - B310.1			-
IA	306	FROM Local Funds - M309.2			-
IA	390	Total Redirected Funds	-	-	-
IA	400	BALANCE PIHP to AFFILIATE SUD (NON-MEDICAD) SERVICES CONTRACTS (must = 0)	-	-	-

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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 (must = 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	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 - M309.3			-
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	177,351		177,351
J	290	Expenditure	172,392		172,392
J	295	NET CMHSP to CMHSP EARNED CONTRACTS SURPLUS (DEFICIT)	4,959	-	4,959
J	300	Redirected Funds (To) From			
J	301	(TO) Medicaid Services - A302 (PIHP use only)	-	-	-
J	301.1	(TO) Healthy Michigan - AI302 (PIHP use only)	-	-	-
J	301.2	(TO) SUD (Non-Medicaid) Services Contracts - AC302 (PIHP use only)	-	-	-
J	301.3	(TO) MI Health Link - AK302 (PIHP use only)	-	-	-
J	302	(TO) General Fund - B313	(4,959)	-	(4,959)
J	303	(TO) PIHP to Affiliate Medicaid Services Contracts - I302	-	-	-
J	303.2	(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - IA302	-	-	-
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 - AI301 (PIHP use only)			-
J	304.2	FROM SUD (Non-Medicaid) Service Contracts - AC301 (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	306.2	FROM PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - IA301			-

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

CMHSP: Northeast Michigan Community Mental Health Authority

REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
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J	306.3	FROM PIHP to MI Health Link Services Contracts - ID301			-
J	307	FROM Local Funds - M310			-
J	390	Total Redirected Funds	(4,959)	-	(4,959)
J	400	BALANCE CMHSP to CMHSP EARNED CONTRACTS (must = 0)	-	-	-

K	NON-MDHHS EARNED CONTRACTS				
K	190	Revenue	53,256		53,256
K	290	Expenditure	53,895		53,895
K	295	NET NON-MDHHS EARNED CONTRACTS SURPLUS (DEFICIT)	(639)	-	(639)
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	301.2	(TO) SUD (Non-Medicaid) Services Contracts - AC303 (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	303.2	(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - IA303	-	-	-
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	639		639
K	390	Total Redirected Funds	639	-	639
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	266,638		266,638
M	102	County Appropriation for Substance Abuse - Non Public Act 2 Funds			-
M	103	Section 226 (a) Funds	98,139	-	98,139
M	104	Affiliate Local Contribution to State Medicaid Match Provided from CMHSP (PIHP only)			-
M	105	Medicaid Fee for Service Adjuster Payments			-
M	106	Local Grants			-
M	107	Interest	12,233		12,233
M	109	SED Partner			-
M	110	All Other Local Funding	37,200		37,200
M	111	Performance Bonus Incentive Pool (PBIP) Restricted Local Funding	188,634		188,634
M	190	TOTAL REVENUE	602,844	-	602,844
M	200	EXPENDITURE			
M	201	GF 10% Local Match	48,670	-	48,670
M	202	Reported Local match cap amount			
		Examination Adjustment Local match cap amount			
		Local match cap amount	\$ -		
M	203	GF Local Match Capped per MHC 330.1308	-	-	-
M	204	Local Cost for State Provided Services	59,600		59,600
M	205	Local Contribution to State Medicaid Match (CMHSP Contribution Only)	250,088		250,088
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	209	Local Only Expenditures	195,388		195,388
M	290	TOTAL EXPENDITURE	553,746	-	553,746
M	295	NET LOCAL FUNDS SURPLUS (DEFICIT)	49,098	-	49,098
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	301.2	(TO) SUD (Non-Medicaid) Services - AC332 (PIHP use only)	-	-	-
M	301.3	(TO) MI Health Link - AK332 (PIHP use only)	-	-	-
M	301.4	(TO) Health Home Services - AG332 (PIHP use only)	-	-	-
M	302	(TO) General Fund - B331	(22,055)	-	(22,055)
M	304	(TO) Targeted Case Management - D302	-	-	-
M	305	(TO) SED Waiver - E302	-	-	-
M	306	(TO) SED Waiver - Not SED Waiver eligible - E304	-	-	-
M	308	(TO) Children's Waiver - F302	-	-	-
M	309	(TO) Injectable Medications - G302	-	-	-
M	309.1	(TO) PIHP to Affiliate Medicaid Services Contracts - I306	-	-	-
M	309.2	(TO) PIHP to Affiliate SUD (Non-Medicaid) Services Contracts - IA306	-	-	-
M	309.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID306	-	-	-
M	309.4	(TO) PIHP to Affiliate Health Home Services Contracts - IC306	-	-	-

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
EXAMINED FINANCIAL STATUS REPORT - ALL NON MEDICAID
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

CMHSP: Northwest Michigan Community Mental Health Authority

	REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
M 310 (TO) CMHSP to CMHSP Earned Contracts - J307	-	-	-
M 311 (TO) Non-MDHHS Earned Contracts - K305	(639)	-	(639)
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	(22,694)	-	(22,694)
M 400 BALANCE LOCAL FUNDS	26,404	-	26,404

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 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 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)	-	-	-

O	ACTIVITY NOT OTHERWISE REPORTED			
O 100	REVENUE			
O 101	Other Revenue (describe): Production offset and donor directed revenue	57,357		57,357
O 102	Other Revenue (describe):			-
O 103	Other Revenue (describe):			-
O 190	TOTAL REVENUE	57,357	-	57,357
O 200	EXPENDITURE			
O 201	Other Expenditure (describe): Production offset and donor directed expenditures	57,357		57,357
O 202	Other Expenditure (describe):			-
O 203	Other Expenditure (describe):			-
O 290	TOTAL EXPENDITURE	57,357	-	57,357
O 295	NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT)	-	-	-
O 300	Redirected Funds (To) From			
O 301	(TO) Children's Waiver - F303	-	-	-
O 302	FROM Local Funds - M313			-
O 390	Total Redirected Funds	-	-	-
O 400	BALANCE ACTIVITY NOT OTHERWISE REPORTED	-	-	-

P	GRAND TOTALS			
P 190	GRAND TOTAL REVENUE	28,528,103	-	28,528,103
P 290	GRAND TOTAL EXPENDITURE	28,491,699	-	28,491,699
P 390	GRAND TOTAL REDIRECTED FUNDS (must = 0)	-	-	-
P 400	NET INCREASE (DECREASE)	36,404	-	36,404

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.
Q	B400 - Lapsed Categorical AOT funds \$10,000. M101 - Alcona County \$35,224, Alpena County \$150,216, Montmorency County \$31,435, Presque Isle County \$49,764. M103 - Section 226 (a) funds restricted to less than received.
Q	
Q	
Q	
Q	
Q	
Q	
Q	
Q	

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
EXAMINED GENERAL FUND CONTRACT RECONCILIATION AND CASH SETTLEMENT
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

CMHSP: Northeast Michigan Community Mental Health Authority

1. General Fund Services - Available Resources	Funding Resources
a. CMH Operations (FSR B 101)	699,887
b. Categorical	10,000
c. Intentionally left blank	
d. Sub-Total General Fund Contract Authorization	\$ 709,887
e. 1st & 3rd Party Collections (FSR B 121 + B 122)	200,288
f. Prior Year GF Carry-Forward (FSR B 123)	40,494
g. Intentionally left blank	
h. Redirected CMHSP to CMHSP Contracts (FSR B 313)	4,959
i. Redirected Non-MDHHS Earned Contracts (FSR B 314)	-
j. Sub-Total Other General Fund Resources	\$ 245,741
k. Local 10% Associated to 90/10 Services (FSR M 201)	48,670
l. Local 10% Match Cap Adjustment (FSR M 203)	-
m. Sub-Total Local 10% Associated to 90/10 Services	\$ 48,670
n. Total General Fund Services - Resources	\$ 1,004,298

3. Summary of Resources / Expenditures	Amount
a. Total General Fund Services - Resources	1,004,298
b. Total General Fund Services - Expenditures	1,016,353
c. Sub-Total General Fund Services Surplus (Deficit)	\$ (12,055)
d. Less: Forced Lapse to MDHHS (GF work sheet 5 d column F)	(10,000)
e. Net General Fund Services Surplus (Deficit)	\$ (22,055)

4. Disposition:	Amount
Surplus	
a. Transfer to Fund Balance - GF Carry-Forward Earned	-
b. Transfer to Fund Balance - GHS - Crisis Counseling - GF Carry-Forward	-
c. Lapse to MDHHS - Contract Settlement	-
d. Total Disposition - Surplus	\$ -
Deficit	
e. Redirected from Local (FSR B 331)	22,055
f. Redirected from risk corridor (FSR B 332)	-
g. Total Disposition - Deficit	\$ 22,055

5. Cash Settlement: (Due MDHHS) / Due CMHSP	Amount
a. Forced Lapse to MDHHS	(10,000)
b. Lapse to MDHHS - Contract Settlement	-
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	\$ (10,000)

2. General Fund Services - Expenditures	90/10 - Local Cap	Expenditures
a. 100% MDHHS Matchable Services (FSR B 201)		529,648
b. 100% MDHHS Matchable Services - CMHSP Local Match Cap (FSR B 202)		-
c. 90/10% MDHHS Matchable Services (FSR B 203 Column A)	486,705	
d. Local 10% Match Cap Adjustment (FSR M 203)	-	486,705
e. Intentionally left blank		
f. Intentionally left blank		
g. Sub-Total General Fund Services - Expenditures		\$ 1,016,353
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. GF Supplement for SUD (Non-Medicaid) Services (PIHP use only) (FSR B 301.2)		-
k. GF Supplement for Unfunded MI Health Link - (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 Targeted Case Management (FSR B 304)		-
n. GF Supplement for SED (FSR B 305 + B 306)		-
o. GF Supplement for Children's Waiver (FSR B 308)		-
p. GF Supplement for Injectable Medications (FSR B 309)		-
q. GF Supplement for PIHP to Affiliate Medicaid Services Contracts (FSR B 310)		-
r. GF Supplement for PIHP to Affiliate SUD (Non-Medicaid) Services Contracts (FSR B 310.1)		-
s. Intentionally left blank		
t. GF Supplement for PIHP to Affiliate Health Home Services Contracts (FSR B 310.3)		-
u. GF Supplement for PIHP to Affiliate MI Health Link Services Contracts (FSR B 310.4)		-
v. GF Supplement for CMHSP to CMHSP Contracts (FSR B 312)		-
w. Sub-Total General Fund Services Supplement - Expenditures		\$ -
x. Total General Fund Services - Expenditures		\$ 1,016,353

6. General Fund MDHHS Commitment	Amount
a. MDHHS / CMHSP Contract Funded Expenditures	699,887
b. Earned General Fund Carry-Forward	-
c. Categorical Crisis Counseling - (GHS Only) Carry-Forward	-
d. Total MDHHS General Fund Commitment	\$ 699,887

Examined Cash Settlement and MDHHS Commitment		
	Cash Settlement	Carry Forward
Examined	\$ (10,000)	\$ -
Original	-	-
Increase (Decrease)	\$ -	\$ -
Comments:		

**MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
EXAMINED GENERAL FUND CONTRACT SETTLEMENT WORKSHEET
FOR THE YEAR SEPTEMBER 30, 2018**

CMHSP: Northeast Michigan Community Mental Health Authority

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	699,887	699,887		699,887	-
b. Categorical	10,000	10,000		10,000	-
c. Total Current FY GF Authorization / Cash Received / Cash Settlement	\$ 709,887	\$ 709,887	\$ -	\$ 709,887	\$ -

2. Current Year - General Fund Carry-Forward - Maximum	Contract Authorization	Maximum C/F
a. CMH Operations	699,887	
b. Total Current Year Maximum Carry-Forward	\$ 699,887	\$ 34,994

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		
b. Prior Year GF Carry-Forward (FSR B 123)	40,494	
c. Balance of Prior Year General Fund Carry-Forward	\$ (40,494)	

4. Categorical - Crisis Counseling - (GHS Only)	Amount
a. Authorization / Carry Forward	
b. Expenditures	
c. Balance of Categorical - (GHS use only) Carry-Forward	\$ -

5. Categorical - Categories	Authorization	Expenditures	Lapse	Cost Above Authorizations
a. Assisted Outpatient Treatment (AOT)	10,000		(10,000)	-
b. Other Funding - Please explain			-	-
c. Other Funding - Please explain			-	-
d. Totals	\$ 10,000	\$ -	\$ (10,000)	\$ -

6. Narrative: Both CRCS and Contract Settlement Worksheet
Explanation of Accrual and Examination Adjustments

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, 2018

CMHSP: Northeast Michigan Community Mental Health Authority

Part A: Mental Health Code (MHC) 330.1311 - County Funding Level		EXAMINATION ADJUSTMENTS	EXAMINED TOTAL
1. County Funding - 1979/1980	\$ 83,304		\$ 83,304
2. County Funding - Current Fiscal Year	\$ 266,638		\$ 266,638

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	\$ 487	\$ 96,707	\$ 945	\$ 98,139		\$ 98,139
5. Total	\$ 487	\$ 96,707	\$ 945	\$ 98,139	\$ -	\$ 98,139

Part C: Mental Health Code (MHC) 330.1226a - Cash Collections Quarterly Summary				EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
1. First Quarter		\$ 56,690			\$ 56,690
2. Second Quarter		\$ 41,449			\$ 41,449
3. Third Quarter					\$ -
4. Fourth Quarter					\$ -
5. Total		\$ 98,139		\$ -	\$ 98,139

Explanation of Accrual and Examination Adjustments

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT 1915(b)/(c) WAIVER PROGRAM
CONTRACT
AND
MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
CERTIFICATION OF MDHHS CONTRACT ATTACHMENTS C.6.5.1.1 & P.7.7.1.1 REPORT SUBMISSIONS**

PIHP:	-	FISCAL YEAR:	FY 17 / 18
CMHSP:	Northeast Michigan Community Ment	SUBMISSION TYPE:	YE Final
		SUBMISSION DATE:	2/28/2019

An "X" in the appropriate box in the section(s) below identifies the reports covered by this certification.

General Fund - Non Medicaid Reports	"X"	Contact		
		Name	Telephone #	Email Address
Special Fund Account - Section 226a	x	Cheryl Jaworowski	989-358-7737	cjaworowski@nemcmh.org
Financial Status Report (FSR) - All Non-Medicaid	x	Cheryl Jaworowski	989-358-7737	cjaworowski@nemcmh.org
Contract Reconciliation and Cash Settlement	x	Cheryl Jaworowski	989-358-7737	cjaworowski@nemcmh.org
Contract Settlement Worksheet	x	Cheryl Jaworowski	989-358-7737	cjaworowski@nemcmh.org
Year End Accrual Schedule				

Medicaid Reports	"X"	Contact		
		Name	Telephone #	Email Address
Financial Status Report (FSR) - Medicaid				
Financial Status Report (FSR) - Healthy Michigan				
Financial Status Report (FSR) - Health Homes				
Financial Status Report (FSR) - MI Health Link				
Financial Status Report (FSR) - SUD				
SUD - Supplemental				
RES Fund Balance				
Internal Service Fund (ISF)				
Shared Risk Calculation & Risk Financing				
Contract Reconciliation and Cash Settlement				
Contract Settlement Worksheet				
Year End Accrual Schedule				

CERTIFICATION

The name below is authorized to certify on behalf of the CMHSP or PIHP that this is an accurate statement of revenues / expenditures for the reporting period. Appropriate documentation is available and will be maintained for the required period to support the revenues and expenditures reported.

Contact Information

Name & Title	Date	Telephone #	Email Address
Cheryl Jaworowski, Finance Director	February 28, 2019	989-358-7737	cjaworowski@nemcmh.org

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT 1915(b)/(c) WAIVER
PROGRAM CONTRACT
AND
MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)
FINANCIAL STATUS REPORT BUNDLE**

PIHP:	-	FISCAL YEAR:	FY 17 / 18
CMHSP:	Northeast Michigan Community Me	SUBMISSION TYPE:	YE Final
		SUBMISSION DATE:	2/28/2019

The "Additional Narrative" tab of the FSR Bundle should be utilized to provide additional narrative explanation regarding any entry or activity where additional information would be beneficial when the narrative section of the individual form was not sufficient.

Column Instructions:	
FORM (FSR Bundle Tab):	Select the appropriate Form (FSR Bundle Tab) from the drop down menu.
Row Reference:	Enter the row reference that the additional narrative refers to.
Narrative:	Enter narrative explanation regarding any entry or activity where additional information would be beneficial.

FORM (FSR Bundle Tab)	Row Reference	Narrative
SELECT		

FORM (FSR Bundle Tab)	Row Reference	Narrative
SELECT		

FORM (FSR Bundle Tab)	Row Reference	Narrative
SELECT		

FORM (FSR Bundle Tab)	Row Reference	Narrative
SELECT		

FORM (FSR Bundle Tab)	Row Reference	Narrative
SELECT		

NORTHEAST MICHIGAN COMMUNITY MENTAL HEALTH AUTHORITY

Schedule of Findings and Questioned Costs

For the Year Ended September 30, 2018

SECTION I - SUMMARY OF ACCOUNTANT'S RESULTS

Medicaid Program

Type of accountant's report issued on compliance: Unmodified

Internal control over Medicaid program:
Material weakness(es) identified? Yes X No

Significant deficiency(ies) identified not considered
to be material weaknesses? X Yes None reported

Material noncompliance with the provisions of laws,
regulations, or contracts noted? Yes X No

Known fraud identified? Yes X No

General Fund Program

Type of accountant's report issued on compliance: Unmodified

Internal control over General Fund program:
Material weakness(es) identified? Yes X No

Significant deficiency(ies) identified not considered
to be material weaknesses? Yes X None reported

Material noncompliance with the provisions of laws,
regulations, or contracts noted? Yes X No

Known fraud identified? Yes X No

CMHS Block Grant Program

Not applicable.

NORTHEAST MICHIGAN COMMUNITY MENTAL HEALTH AUTHORITY

Schedule of Findings and Questioned Costs – (continued)

For the Year Ended September 30, 2018

SECTION II - CURRENT YEAR FINDINGS AND QUESTIONED COSTS

Finding Number 2018-001 – Significant Deficiency in Compliance and Internal Control over Compliance – Appropriate Documentation on Costs and Services.

Criteria: The Medicaid subcontract between the Authority and the Northern Michigan Regional Entity (NMRE) along with 42 CFR 434.6(b) from the Code of Federal Regulations require that reimbursements to subcontractors must have appropriate supporting documentation on costs and allowable services to be provided.

Condition: In our original sample of subcontracts, one subcontractor was noted as being reimbursed at amended rates and allowable service codes that were agreed upon during the fiscal year, but the written contract was still in the process of being updated to reflect these changes. Our sample was expanded for additional subcontractors. Two additional subcontractors were found that had amended rates and allowable service codes updated during the fiscal year; however, their written contract had not yet been updated to reflect those changes.

Examination Adjustment: There are no examination adjustments associated with this finding.

Cause: The updated rates and allowable service codes had been agreed upon; however, the written contract had not been updated to reflect the changes.

Effect: The invoices submitted for payment from the subcontractors reflected the amended rates and allowable service codes while the contracts were still in the process of being modified for the changes.

Recommendations: We recommend when amendments to rates and allowable service codes are necessary that the written contracts timely reflect these changes. This will provide the documentation required in the Medicaid subcontract.

Views of Responsible Officials: The Authority concurs with the Auditors recommendation noted in Finding Number 2018-001. This potential finding was brought to the attention of audit staff by the Finance Director at the beginning of audit fieldwork. Although there was a negotiated verbal agreement in place for all contractors impacted by this finding, the written contracts had not been finalized. However, no examination adjustments were necessary as the amounts paid to contractors impacted by this finding were correct amounts in all occurrences. Payment accuracy has been attested to in writing by the staff that were involved with contract rate negotiations including the Executive Director, Chief Operating Officer, Finance Director, and Quality Improvement Coordinator. This was also verified retroactively with all contractors impacted by this finding. Staff members who approved the impacted invoices approved them correctly as they had been verbally given the correct rates to be approved prior to invoice approval in anticipation of final written contracts.

NORTHEAST MICHIGAN COMMUNITY MENTAL HEALTH AUTHORITY

Schedule of Findings and Questioned Costs – (continued)

For the Year Ended September 30, 2018

SECTION II - CURRENT YEAR FINDINGS AND QUESTIONED COSTS (continued)

Planned Corrective Action: The Authority will hold payments to all sub-contractors until fully executed written contracts are in place. The internal controls to facilitate this improvement have been completed and were put in place during March 2019.

Responsible Party for the Corrective Action: The Executive Director, Chief Operating Officer, Compliance Officer, Finance Director and Quality Improvement Coordinator are responsible for the implementation of the planned corrective action.

Anticipated Completion Date: March 31, 2019.

SECTION III - EXAMINATION ADJUSTMENTS

None reported.

SECTION IV - PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None reported.

NORTHEAST MICHIGAN COMMUNITY MENTAL HEALTH AUTHORITY

Comments and Recommendations

For the Year Ended September 30, 2018

None reported.