

# Office of Licensing and Monitoring Quarterly Provider Meeting



April 24, 2015 – Department of Transportation, 7201 Corporate Center Road,  
Hanover, MD 21076

## *Agenda*

*Welcome*

*Darlene Ham*

*Office of Inspector General*

*David Walton*

*Contracts*

*Tennille Thomas*

*Rate Reform*

*Anita Wilkins*

*Social Services Administration*

*Anita Wilkins*

*Incident Report*

*Lynn Wisner, Helen Murray-Miller*

*Updates*

*Darlene Ham*

*Questions and Answers*



## ***OFFICE OF LICENSING AND MONITORING***

**DATE:** February 27, 2015  
**TO:** All Residential Child Care Providers  
**FROM:** Darlene Han, <sup>AK.</sup> Executive Director  
**RE:** Tuberculosis Testing Solution

The Center for Tuberculosis Control and Prevention (CTBCP) of the Maryland Department of Health and Mental Hygiene (DHMH) reports the Tuberculosis testing solution shortage has ended. CTBCP recommends individuals seeking TB skin test should call their health care provider to inquire if the provider has the TB skin test available. CTBCP also recommends getting a blood test to detect tuberculosis. Individuals requesting the blood test must have health insurance.

Be advised, now that the shortage has ended all T.B. skin tests for new employees, regularly scheduled screenings for current employees are required to be tested.

Please contact your Licensing Coordinator with any questions regarding the recommendations for TB testing. Thank you for your attention to this matter.



Maryland Department of Human Resources  
Social Services Administration

# Promoting Family Centered Practice

*A public and private learning collaborative*

## *What* are Collaborative Learning Circles?

The Collaborative Learning Circles are series of interactive workshops that focuses on child welfare best practices that support strengths based assessments and case planning with children and families. Trainings will emphasize the importance and shared responsibility between local departments and private providers. The overall intent is to facilitate solution focused discussions that build on the common goal to enhance outcomes for children and families in Maryland.

## *When & Where*

The first quarterly series will be offered on:

**May 27, 2015 9:00 am-4:30 pm**

***Arrow Child and Family Ministries***

<https://promotingfamilycenteredpractice-arrow.eventbrite.com>

**May 28, 2015 9:00 am-4:30 pm**

***Good Shepherd Services***

<https://promotingfamilycenteredpractice-goodshepherd.eventbrite.com>

Content will be the same on both days.

## *RSVP*

Registration is required. Space is limited  
CEUs will be provided.

For additional information or questions contact:

**Tina Bullock, Social Services Administration**

410-767-7557 or [tina.bullock@maryland.gov](mailto:tina.bullock@maryland.gov)

## Appendix C

### ANNUAL AUDIT REPORT REQUIREMENTS

The audit submitted must be expanded to include procedures that give assurances of program integrity, compliance, with applicable laws and regulations, and the propriety of use of funds. It must contain all of the following:

- o Statement that the Generally Accepted Accounting Principles and the Generally Accepted Auditing Standards established by the American Institute of Certified Public Accountants was followed.
- o Opinion Statement on Financial Statements.
- o Report on Compliance.
- o Comments on Prior Audit findings and completion of Corrective Actions, if applicable.
- o Financial Statements.
  - 1. Balance Sheet,
  - 2. Statement of Revenue and Expense, and
  - 3. Functional Distribution of Expenses
    - a. Basic Care
    - b. Special Education
    - c. Management and General

#### Other Schedules

1. Identification of the specific sources of funds received;
2. Comparison of budgeted expenses to actual expenses;
3. Computation of rate determination for actual cost of care per month;
4. Comparison of payment rate to actual rate from 3; and
5. Determination of overpayment and underpayment per service function.

For Contractor having more than one contract with SSA, discrete Financial Statements and Other Schedules must be provided for each contract, i.e., there must be an audit of each entity as well as a separate accounting for each SSA- funded program. Contractor having contracts with other units of DHR or other Executive Departments of the State of Maryland, other States, Federal sources, etc., must list each source of revenue, amount of contract, services provided, etc., separately.

The annual audit report of the Contractor's financial records must be submitted from an independent certified public accountant to the **Social Services Administration, 311 W. Saratoga Street, 5<sup>th</sup> Floor, Baltimore, MD 21201, Attn: Audit Coordinator** and the **Office of the Inspector General, 100 S. Charles Street, Room 1608, Baltimore, MD 21201** in the format specified by **December 2, 2009**. Submission of this report to another party does not fulfill this requirement.

## **Independent Auditor's Report**

[Appropriate Addressee]

### ***Report on the Financial Statements***

We have audited the accompanying consolidated financial statements of ABC Company and its subsidiaries, which comprise the consolidated balance sheets as of December 31, 20X1 and 20X0, and the related consolidated statements of income, changes in stockholders' equity, and cash flows for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for

the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of ABC Company and its subsidiaries as of December 31, 20X1 and 20X0, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Report on Other Legal and Regulatory Requirements***

*[Form and content of this section of the auditor's report will vary depending on the nature of the auditor's other reporting responsibilities.]*

*[Auditor's signature]*

*[Auditor's city and state]*

*[Date of the auditor's report]*

Mandatory Attestation (Total Attendance):

We have examined the accompanying Statements of Client Days and Client Fees of PROVIDER NAME for the year ending June 30, 2015. These statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these statements based on our examination.

Our examination was conducted in accordance with attestation standards by the American Institute of Certified Public Accountants and the regulations of the State of Maryland Department of Department of Human Resources and, accordingly, included examining, on a test basis, evidence supporting the Statements of Client Attendance Days and Client Fee, and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion.

In our opinion, the Statements of Client Attendance Days and Client Fees referred to above present fairly, in all material respects, the client attendance days and client fees of PROVIDER NAME for the year ended June 30, 2015 in conformity with the regulations of the State of Maryland Department of Human Resources.

This report is intended solely for the information and use of the State of Maryland Department of Department of Human Resources, who specified the criteria. It should not be used by other persons of for any other purpose.

Signature of CPAs

Date