

Report on Compliance

Community Mental Health Partnership of Southeast Michigan

September 30, 2022



Community Mental Health Partnership of Southeast Michigan
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September 30, 2022

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE

To the Members of the Board
Community Mental Health Partnership of Southeast Michigan
Ann Arbor, Michigan

Report On Compliance

We have examined Community Mental Health Partnership of Southeast Michigan's (the PIHP) compliance with the compliance requirements described in the *Compliance Examination Guidelines* issued by Michigan Department of Health and Human Services that are applicable to the Medicaid Contract and General Fund (GF) Contract for the year ended September 30, 2022.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to the Medicaid Contract and GF Contract.

Independent Accountants' Responsibility

Our responsibility is to express an opinion on the PIHP's compliance with the Medicaid Contract and GF Contract based on our examination of the compliance requirements referred to above.

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

An examination involves performing procedures to obtain evidence about the PIHP's compliance with the specified compliance requirements referred to above. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risk of material noncompliance, whether due to fraud or error. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement of the compliance requirements described in the *Compliance Examination Guidelines* issued by the Michigan Department of Health and Human Services.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

Opinion on Each Program

In our opinion, the PIHP complied, in all material respects, with the specified compliance requirements referred to above that are applicable to the Medicaid Contract and GF Contract for the year ended September 30, 2022.

Other Matters

The results of our examination procedures disclosed instances of noncompliance, which are required to be reported in accordance with Compliance Examination Guidelines, and which are described in the accompanying Comments and Recommendations as items 2022-01. Our opinion is not modified with respect to these matters.

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

Purpose of this Report

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

Sincerely,

A handwritten signature in cursive script that reads "Roslund, Prestage & Company, P.C.".

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

June 26, 2023

Community Mental Health Partnership of Southeast Michigan
Schedule of Findings
September 30, 2022

Control deficiencies that are individually or cumulatively material weaknesses in internal control over the Medicaid Contract and General Fund Contract:

None

Material noncompliance with the provisions of laws, regulations, or contracts related to the Medicaid Contract and General Fund Contract:

None

Known fraud affecting the Medicaid Contract and General Fund Contract:

None

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES
CONCURRENT WAIVER PROGRAMS
MEDICAID CONTRACT SETTLEMENT WORKSHEET**

PIHP: CMH PARTNERSHIP OF SOUTHEAST MI
 FISCAL YEAR: FY 21 / 22
 SUBMISSION TYPE: YE Final
 SUBMISSION DATE: 2/28/2023

1. Specialty Managed Care - Medicaid	Medicaid	Healthy MI Plan	Children's Waiver	SED	HSW	DHIP	Total	FY Indicator
a. Current Fiscal Year - Medicaid Revenue rec'd thru 9/30	138,157,419	29,824,144	2,627,903	423,263	51,420,230	237,741	\$ 222,690,700	FY 22
b. Current Fiscal Year - Medicaid Revenue Accruals						69,999	\$ 69,999	FY 22
c. Less Direct Care Wage Revenue	(8,726,590)	(815,225)	(287,074)	(16,897)	(5,488,465)		\$ (15,334,251)	FY 22
i. Total Medicaid Revenue - Current Year Settlement:	\$ 129,430,829	\$ 29,008,919	\$ 2,340,829	\$ 406,366	\$ 45,931,765	\$ 307,740	\$ 207,426,448	
Total Current Fiscal Year Performance Bonus Incentive Pool (PBIP) Withheld (enter as a positive amount)	1,306,038	220,170	18,304	2,980	375,225		\$ 1,922,717	
k. Explanation:								

2. MDHHS - Direct Care Wage Revenue	Medicaid	Healthy MI Plan	Children's Waiver	SED	HSW	Total
a. Direct Care Wage - as of 9/30 (incl retroactivity)	8,726,590	815,225	287,074	16,897	5,488,465	15,334,251
b. (Less FY21 retroactive Direct Care Wage per MDHHS)						-
c. Direct Care Wage - after 9/30	31,502	4,112	2,290	9	5,805	43,718
d. Total	\$ 8,758,092	\$ 819,337	\$ 289,364	\$ 16,906	\$ 5,494,270	\$ 15,377,969

2.1 MDHHS - Direct Care Wage Settlement	Revenue	Expenditures	Lapse	Cost Above Authorizations
a. Direct Care Wage	15,377,969	13,982,403	(1,395,566)	-
b. Totals	\$ 15,377,969	\$ 13,982,403	\$ (1,395,566)	\$ -
c. Explanation:				

3. Medicaid Savings / Medicaid Lapse Calculation	Amount
a. Specialty Managed Care - Medicaid Capitation	209,349,165

1. Band # 1 (95 - 100%)	5%	10,467,458	PIHP retains
2. Band # 2 (90 - 95%)	5%	10,467,458	Shared PIHP / MDHHS

b. Balance Available for Savings (from Medicaid FSR)	13,053,993	Total Lapse	Total Earned Savings	Total Savings Corridor
b1. Balance Available for Savings (from Healthy Michigan FSR)	6,465,573			
b2. Total Available for Savings	19,519,566			
c. 1. Band # 1	10,467,458		10,467,458	10,467,458
2. Sub-Total - Band # 1	9,052,108			
3. Band # 2	9,052,108	4,526,054	4,526,054	9,052,108
4. Sub-Total - Band # 2	-			
5. Band # 3	-			
6. Totals		\$ 4,526,054	\$ 14,993,512	\$ 19,519,566

4. Summary of Total Savings / Lapse	Total Lapse	Total Earned Savings	Total Savings Corridor	% of Savings by Funding
1. Total Disposition of Medicaid Savings / Lapse	4,526,054	8,527,939	13,053,993	57%
2. Total Disposition of Healthy Michigan Savings / Lapse		6,465,573	6,465,573	43%
3. Total Savings / Lapse	\$ 4,526,054	\$ 14,993,512	\$ 19,519,566	100%

5. Medicaid Savings - Prior Year Earnings to Expend	2021	FY	FY	FY	Total
a. Prior Year Medicaid Savings Earned - Medicaid	7,860,384				7,860,384
b. Current Year Expenditures - Medicaid	7,860,384				7,860,384
c. Prior Year Medicaid Savings Earned - HMP	88,089				88,089
d. Current Year Expenditures - HMP	88,089				88,089
e. Balance of Medicaid Savings:	\$ -	\$ -	\$ -	\$ -	\$ -

6. Narrative: Both CRCS and Contract Settlement Worksheet
 Preparer's Note: The FSR used as the starting point for the compliance audit was the FSR that was resubmitted to MDHHS on March 30, 2023

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES
CONCURRENT WAIVER PROGRAMS
MEDICAID/HMP CONTRACT RECONCILIATION AND CASH SETTLEMENT**

PIHP: CMH PARTNERSHIP OF SOUTHEAST MI
FISCAL YEAR: FY 21 / 22
PERIOD COVERED: YE Final
SUBMISSION DATE: 2/28/2023

		PIHP Contract Cost Settled
1. Medicaid Services - Available Resources		
a.	Total Managed Care Capitation (Medicaid & Healthy Michigan Plan) incl DCW & CCBHC Admin less CCBHC PPS-1 Base Capitation	\$ 206,901,616
b.	1st & 3rd Party Collections - Medicaid (FSR A 121)	-
c.	1st & 3rd Party Collections - HMP (FSR AI 121)	-
d.	Prior Year Medicaid Savings (FSR A 123 + FSR AI 123)	7,948,473
e.	ISF Abatement - Medicaid / HMP (FSR A 124 + FSR AI 124)	-
f.	Psych Hospital HRA (FSR A 125 + FSR AI 125)	5,179,318
g.	Redirected FROM CMHSP to CMHSP Contracts (FSR A 302 + FSR AI 302)	-
h.	Redirected FROM Non-MDHHS Earned Contracts (FSR A 303 + FSR AI 303)	-
i.	Redirected FROM Restricted Fund Balance (FSR A 315 + AI 315 + AK 315)	-
j.	Sub-Total Other Medicaid Services - Resources	\$ 13,127,791
k.	Total Medicaid Services - Available Resources	\$ 220,029,407

2. Medicaid Services - Expenditures		
a.	PIHP Insurance Provider Assessment (IPA) Tax (FSR A 201 + FSR AI 201)	1,939,712
b.	Medicaid Services (incl DCW) (FSR A 202 + A 206 - A 122 - A 325)	170,981,797
b.1	Healthy Michigan Plan Services (incl DCW) (FSR AI 202 + AI 205 - AI 122 - AI 325)	20,340,384
b.2	MI Health Link Medicaid Services (FSR A 205)	-
c.	Deposits - ISF Medicaid / HMP (FSR A 203 + FSR AI 203)	673,054
d.	Psych Hospital HRA (FSR A 204 + FSR AI 204)	5,179,328
e.	Sub-Total Medicaid Services - Expenditures	\$ 199,114,275
f.	Redirected TO CMHSP to CMHSP Contracts (FSR A 301 + FSR AI 301)	-
g.	Redirected TO CCBHC (FSR A 301a + FSR AI 301b)	-
h.	Redirected TO MI Health Link (FSR A 301c)	-
i.	Sub-Total Medicaid Services - Redirected Expenditures	\$ -
j.	Total Medicaid Services - Expenditures	\$ 199,114,275

3. Net Medicaid Services Surplus / (Deficit)		
a.	Medicaid Funding Surplus / (Deficit)	20,915,132
b.	Less: Direct Care Wage Surplus / (Deficit) (Medicaid worksheet 2.1.b)	1,395,566
c.	Net Medicaid Services Surplus / (Deficit)	\$ 19,519,566

4. Disposition		Amount
a. Surplus		
1.	Transfer to Fund Balance - Medicaid Savings Earned	(14,993,512)
2.	Lapse to MDHHS - Contract Settlement	(4,526,054)
3.	Total Disposition - Surplus	\$ (19,519,566)
b. Deficit		
1.	Redirected from General Fund (FSR A 331 + AI 331 + AK 331)	-
2.	Redirected from Local (FSR A 332 + AI 332 + AK 332)	-
3.	Redirected Risk Corridor - PIHP Share (FSR A 333 + AI 333)	-
4.	Redirected Risk Corridor - MDHHS Share (FSR A 334 + AI 334)	-
5.	Redirected from Restricted Fund Balance (FSR A 335 + AI 335 + AK 335)	-
6.	Total Disposition - Deficit	\$ -

5. Cash Settlement: (Due MDHHS) / Due PIHP		Amount
a.	Forced Lapse to MDHHS	(1,395,566)
b.	Lapse to MDHHS - Contract Settlement	(4,526,054)
c.	Risk Corridor - MDHHS Share	-
d.	Return of Prior Year Medicaid Savings	-
e.	Misc (please explain)	-
f.	Misc (please explain)	-
g.	Total Cash Settlement: (Due MDHHS) / Due PIHP	\$ (5,921,620)

6. Medicaid MDHHS Commitment		Amount
a.	MDHHS / PIHP Medicaid Funded Expenditures	172,004,081
b.	Earned Medicaid Savings	14,993,512
c.	Sub-Total MDHHS Commitment	\$ 186,997,593
d.	Risk Corridor - MDHHS Share	-
e.	Total MDHHS Medicaid Commitment	\$ 186,997,593
f.	General Fund Supplement for Unfunded Medicaid	-

7. Report Certification		
	Cash Settlement	Savings
Examined	\$ (5,921,620)	14,993,512
Original Settlement	-5921620	14993512
Increase (Decrease)	-	-
Comments:		

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - MEDICAID**

PIHP:	CMH PARTNERSHIP OF SOUTHEAST MI	YEAR TO DATE REPORTING									
	FISCAL YEAR:	FY 21 / 22	A	B	C	D	E	F	G	H	I
	SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	CMHSP							PIHP Grand Total
	SUBMISSION DATE:	2/28/2023		# 1	# 2	# 3	# 4	# 5	# 6	# 7	
1	PIHP or CMHSP			Lenawee	Livingston	Monroe	Washtenaw				

A	MEDICAID SERVICES - PIHP USE ONLY											
A 100	REVENUE											
A 101	Specialty Managed Care Medicaid Revenue	178,417,529										178,417,529
A 102	CCBHC Specialty Managed Care Medicaid Revenue	(13,470,254)										(13,470,254)
A 103	CCBHC Medicaid Admin Revenue	148,016										148,016
A 115	Medicaid Managed Care - Affiliate Contracts	(153,783,499)	18,867,304	34,404,361	34,424,171	66,087,663						-
A 116	Direct Care Wage	1,114,664	1,132,752	1,820,944	3,439,391	7,050,881	-	-	-	-	-	14,558,632
A 120	Subtotal - Current Period Medicaid Services Revenue	12,426,456	20,000,056	36,225,305	37,863,562	73,138,544	-	-	-	-	-	179,653,923
A 121	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Rptng Bd											-
A 122	1st & 3rd Party Collections - Medicare/Medicaid Consumers - Affiliate		68,141			44,568						112,709
A 123	Prior Year Medicaid Savings (Funding Current Year Expenses)	7,860,384										7,860,384
A 124	ISF Abatement	-										-
A 125	Psych Hospital Rate Adjuster (HRA)	3,423,948										3,423,948
A 140	Subtotal - Other Medicaid Revenue	11,284,332	68,141	-	-	44,568	-	-	-	-	-	11,397,041
A 190	TOTAL REVENUE	23,710,788	20,068,197	36,225,305	37,863,562	73,183,112	-	-	-	-	-	191,050,964
A 200	EXPENDITURE											
A 201	PIHP Insurance Provider Assessment (IPA) Tax	1,742,606										1,742,606
A 202	Medicaid Services	3,702,513	18,935,445	34,404,361	34,424,171	66,132,231						157,598,721
A 203	Payment into Medicaid ISF	673,054										673,054
A 204	Psych Hospital Rate Adjuster (HRA)	3,423,958										3,423,958
A 205	MI Health Link - Medicaid Services											-
A 206	Direct Care Wage	51,817	1,132,752	1,820,944	3,439,391	7,050,881						13,495,785
A 290	TOTAL EXPENDITURE	9,593,948	20,068,197	36,225,305	37,863,562	73,183,112	-	-	-	-	-	176,934,124
A 295	SUBTOTAL NET MEDICAID SERVICES SURPLUS (DEFICIT)	14,116,840	-	-	-	-	-	-	-	-	-	14,116,840
A 301	(TO) CMHSP to CMHSP Earned Contracts - J304	-										-
A 301a	(TO) CCBHC - AC310a	-										-
A 301b	(TO) Healthy MI Plan - AI310	-										-
A 302	FROM CMHSP to CMHSP Earned Contracts - J301 (explain - section AB)											-
A 303	FROM Non-MDHHS Earned Contracts - K301 (explain - section AB)											-
A 310a	FROM Healthy MI Plan - AI301a											-
A 315	FROM Restricted Fund Balance - RES 1.c											-
A 325	Info only - Affiliate Total Redirected Funds - I390											-
A 331	FROM General Fund - Redirected to Unfunded Medicaid Costs - B301											-
A 332	FROM Local Funds - M301											-
A 333	FROM Risk Corridor - PIHP Share - N301											-
A 334	FROM Risk Corridor - MDHHS Share - N302											-
A 335	FROM Restricted Fund Balance - Risk Financing RES 1.c											-
A 390	Total Redirected Funds	-	-	-	-	-	-	-	-	-	-	-
A 400	BALANCE MEDICAID SERVICES	13,053,993	-	-	-	-	-	-	-	-	-	13,053,993
A 401	BALANCE MEDICAID DIRECT CARE WAGE SERVICES	1,062,847	-	-	-	-	-	-	-	-	-	1,062,847

AB	REMARKS
AB	Remarks may be added about any entry or activity on the report for which additional information may be useful.
AB	
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**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - Healthy Michigan**

PIHP:	CMH PARTNERSHIP OF SOUTHEAST MI	YEAR TO DATE REPORTING									
	FISCAL YEAR:	FY 21 / 22	A	B	C	D	E	F	G	H	I
	SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	CMHSP							PIHP Grand Total
	SUBMISSION DATE:	2/28/2023		# 1	# 2	# 3	# 4	# 5	# 6	# 7	
1	PIHP or CMHSP		-	Lenawee	Livingston	Monroe	Washtenaw	-	-	-	

AI	HEALTHY MICHIGAN SERVICES - PIHP USE ONLY										
AI 100	REVENUE										
AI 101	Healthy Michigan Plan	29,008,919									29,008,919
AI 102	CCBHC Healthy Michigan Plan	(2,695,684)									(2,695,684)
AI 103	CCBHC Healthy Michigan Plan Admin Revenue	115,121									115,121
AI 115	Healthy Michigan Managed Care - Affiliate Contracts	(14,272,904)	3,203,558	3,013,470	2,946,501	5,109,375					-
AI 116	Direct Care Wage	488,169	90,447	114,524	21,363	104,834					819,337
AI 120	Subtotal - Current Period Healthy Michigan Services Revenue	12,643,621	3,294,005	3,127,994	2,967,864	5,214,209					27,247,693
AI 121	1st & 3rd Party Collections - HMP Consumers - Rptng Bd										-
AI 122	1st & 3rd Party Collections - HMP Consumers - Affiliate										-
AI 123	Prior Year Healthy MI Plan Savings (Funding Current Year Expenses)	88,089									88,089
AI 124	ISF Abatement HMP	-									-
AI 125	Psych Hospital Rate Adjuster (HRA)	1,755,370									1,755,370
AI 140	Subtotal - Other Healthy Michigan Revenue	1,843,459									1,843,459
AI 190	TOTAL REVENUE	14,487,080	3,294,005	3,127,994	2,967,864	5,214,209					29,091,152
AI 200	EXPENDITURE										
AI 201	PIHP Insurance Provider Assessment (IPA) Tax Healthy Michigan Plan	197,106									197,106
AI 202	Healthy Michigan Plan Services	5,580,862	3,203,558	3,013,470	2,946,501	5,109,375					19,853,766
AI 203	Payment into Healthy Michigan Plan ISF										-
AI 204	Psych Hospital Rate Adjuster (HRA)	1,755,370									1,755,370
AI 205	Direct Care Wage	155,450	90,447	114,524	21,363	104,834					486,618
AI 290	TOTAL EXPENDITURE	7,688,788	3,294,005	3,127,994	2,967,864	5,214,209					22,292,860
AI 295	SUBTOTAL NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	6,798,292									6,798,292
AI 301	(TO) CMHSP to CMHSP Earned Contracts - J304.1	-									-
AI 301a	(TO) Medicaid - A310a	-									-
AI 301b	(TO) CCBHC - AC310b	-									-
AI 302	FROM CMHSP to CMHSP Earned Contracts - J301.1 (explain - section AJ)										-
AI 303	FROM Non-MDHHS Earned Contracts - K301.1 (explain - section AJ)										-
AI 310	FROM Medicaid - A301b										-
AI 315	FROM Restricted Fund Balance - RES 1.g	-									-
AI 325	Info only - Affiliate Total Redirected Funds - I390										-
AI 331	FROM General Fund - Redirected to Unfunded Healthy Michigan Costs - B301.1										-
AI 332	FROM Local Funds - M301.1										-
AI 333	FROM Risk Corridor - PIHP Share - N301.1	-									-
AI 334	FROM Risk Corridor - MDHHS Share - N302.1										-
AI 335	FROM Restricted Fund Balance - Risk Financing RES 1.g	-									-
AI 390	Total Redirected Funds										-
AI 400	BALANCE HEALTHY MICHIGAN PLAN SERVICES	6,465,573									6,465,573
AI 401	BALANCE HEALTHY MICHIGAN PLAN DIRECT CARE WAGE SERVICES	332,719									332,719

AJ	REMARKS
AJ	Remarks may be added about any entry or activity on the report for which additional information may be useful.
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**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT AND CRCS - CERTIFIED COMMUNITY BEHAVIORAL HEALTH CLINIC**

PIHP:	CMH PARTNERSHIP OF SOUTHEAST MI	YEAR TO DATE REPORTING									
	FISCAL YEAR:	FY 21 / 22	A	B	C	D	E	F	G	H	I
	SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	CMHSP / CCBHC							PIHP Grand Total
	SUBMISSION DATE:	2/28/2023		# 1	# 2	# 3	# 4	# 5	# 6	# 7	
1.1	PIHP or CMHSP / CCBHC		Washtenaw CMH								

AC	DESCRIPTION										
CCBHC SERVICES - PIHP USE ONLY											
AC 100	REVENUE										
AC 101	Revenue - Medicaid										
AC 102	Medicaid CCBHC Base Capitation	13,470,254									13,470,254
AC 103	Medicaid CCBHC Base - Affiliate Contracts	(13,470,254)	13,470,254								-
AC 104	Medicaid CCBHC Supplemental Revenue	2,294,820									2,294,820
AC 105	Medicaid CCBHC Supplemental - Affiliate Contracts	(2,570,902)	2,570,902								-
AC 106	Medicaid CCBHC Supplemental Administration Revenue	(148,016)									(148,016)
AC 107	MI Health Link CCBHC Consumers Revenue - Rpting Bd										-
AC 108	MI Health Link CCBHC Consumers Revenue - Affiliate										-
AC 109	1st & 3rd Party Collections - Medicaid CCBHC Consumers - Rpting Bd										-
AC 110	1st & 3rd Party Collections - Medicaid CCBHC Consumers - Affiliate										-
AC 120	Subtotal - Current Period Medicaid CCBHC Revenue	(424,098)	16,041,156								15,617,058
AC 121	Revenue - Healthy Michigan										
AC 122	Healthy Michigan CCBHC Base	2,695,684									2,695,684
AC 123	Healthy Michigan CCBHC Base Affiliate Contracts	(2,695,684)	2,695,684								-
AC 124	Healthy Michigan CCBHC Supplemental Revenue	1,784,816									1,784,816
AC 125	Healthy Michigan CCBHC Supplemental - Affiliate Contracts	(844,573)	844,573								-
AC 126	Healthy Michigan CCBHC Supplemental Administration Revenue	(115,121)									(115,121)
AC 129	1st & 3rd Party Collections - Healthy Michigan CCBHC Consumers - Rpting Bd										-
AC 130	1st & 3rd Party Collections - Healthy Michigan CCBHC Consumers - Affiliate										-
AC 140	Subtotal - Current Period Healthy Michigan CCBHC Revenue	825,122	3,540,257								4,365,379
AC 190	TOTAL REVENUE	401,024	19,581,413								19,982,437
AC 200	EXPENDITURE										
AC 201	Medicaid CCBHC Services		16,041,156								16,041,156
AC 202	MI Health Link - Medicaid Services										-
AC 203	Healthy Michigan CCBHC Services		3,540,257								3,540,257
AC 204	Surplus Funding Retained										-
AC 290	TOTAL EXPENDITURE	-	19,581,413								19,581,413
AC 291	Subtotal Net Medicaid CCBHC Services Surplus (Deficit)	(424,098)	-								(424,098)
AC 292	Subtotal Net Healthy Michigan Plan Services Surplus (Deficit)	825,122	-								825,122
AC 295	SUBTOTAL NET CCBHC BENEFIT SERVICES SURPLUS (DEFICIT)	401,024	-								401,024
AC 300	Redirected Funds (To) From										
AC 310a	FROM Medicaid - A301a										-
AC 310b	FROM Healthy Michigan - AI301b										-
AC 325	Info only - Affiliate Total Redirected Funds - IA390										-
AC 390	Total Redirected Funds	-	-								-
AC 400	BALANCE CCBHC SERVICES	401,024	-								401,024

2. CCBHC Supplemental Contract Reconciliation and Cash Settlement		Medicaid	HMP	Total
a.	Medicaid Supplemental Revenue / HMP Supplemental Revenue	2,570,902	844,573	3,415,475
b.	Subtotal	2,570,902	844,573	3,415,475
c.	Administration	(148,016)	(115,121)	(263,137)
d.	Supplemental Payment Funding thru 9/30	2,294,820	1,784,816	4,079,636
e.	Supplemental Payment Funding after 9/30			-
f.	Subtotal - Supplemental	2,146,804	1,669,695	3,816,499
g.	MDHHS Cash Settlement (Due MDHHS) / Due PIHP	424,098	(825,122)	(401,024)

AD	REMARKS
AD	Remarks may be added about any entry or activity on the report for which additional information may be useful. Explain prior fiscal year accrual adjustment.
AD	
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AD	

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
CCBHC Supplemental**

PIHP: CMH PARTNERSHIP OF SOUTHEAST MI
FISCAL YEAR: FY 21 / 22
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 2/28/2023

1.		Number of Daily Visits by CCBHC				
		A	B	C	D	
1.a	CCBHC Name	Washtenaw CMH			TOTAL	
	Code	T1040	T1040	T1040		
Medicaid	Supplemental Rate	\$ 41.18	\$ -	\$ -		
	Medicaid Base Rate	\$ 240.15	\$ -	\$ -		
	Total PPS-1 Rate	\$ 281.33	\$ -	\$ -		
Medicaid SUD/SMI	# of Visits	56,091				
Medicaid Mild to Moderate	# of Visits	928				
	Total Supplemental Funding	2,570,902	-	-		2,570,902
	Total Medicaid Funding	13,470,254	-	-		13,470,254
	Total CCBHC Funding	16,041,156	-	-		16,041,156

1.b	CCBHC Name	Washtenaw CMH			TOTAL	
	Code	T1040	T1040	T1040		
Healthy MI Plan	Supplemental Rate	\$ 41.18	\$ -	\$ -		
	HMP Base Rate	\$ 240.15	\$ -	\$ -		
	Total PPS-1 Rate	\$ 281.33	\$ -	\$ -		
HMP SUD/SMI	# of Visits	11,225				
HMP Mild to Moderate	# of Visits	1,359				
	Total Supplemental Funding	844,573	-	-		844,573
	Total Healthy Michigan Funding	2,695,684	-	-		2,695,684
	Total CCBHC Funding	3,540,257	-	-		3,540,257

FOR CCBHC INFORMATIONAL PURPOSES ONLY

1.c	CCBHC Name	Washtenaw CMH			TOTAL
	Code	T1040	T1040	T1040	
	Rate	\$ 281.33	\$ -	\$ -	
Non-Medicaid	# of Visits	4,762			
		1,339,693	-	-	1,339,693

Explanation of Examination Adjustments

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**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - Health Home Services**

PIHP:	CMH PARTNERSHIP OF SOUTHEAST MI			YEAR TO DATE REPORTING							
	FISCAL YEAR:	FY 21 / 22	A	B	C	D	E	F	G	H	I
	SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	CMHSP							PIHP Grand Total
	SUBMISSION DATE:	2/28/2023		# 1	# 2	# 3	# 4	# 5	# 6	# 7	
1	PIHP or CMHSP		-	Lenawee	Livingston	Monroe	Washtenaw	-	-	-	

AG	Health Home Program - PIHP USE ONLY										
AG	100	REVENUE									
AG	101	Revenue - Health Home Services	102,718								102,718
AG	115	Affiliate Contracts	(79,554)	1,248	6,552	8,111	63,643				-
AG	190	TOTAL REVENUE	23,164	1,248	6,552	8,111	63,643	-	-	-	102,718
AG	200	EXPENDITURE									
AG	202	Expenditure - Health Home Services	18,171	783	5,472	3,200	68,818				96,444
AG	204	Surplus Funding Retained	4,993	465	1,080	4,911					11,449
AG	290	TOTAL EXPENDITURE	23,164	1,248	6,552	8,111	68,818	-	-	-	107,893
AG	295	SUBTOTAL NET HEALTH HOME SERVICES SURPLUS (DEFICIT)	-	-	-	-	(5,175)	-	-	-	(5,175)
AG	300	Redirected Funds (To) From									
AG	315	FROM Restricted Fund Balance - RES 1.f	-								-
AG	325	Info only - Affiliate Total Redirected Funds - IC390					5,175				5,175
AG	330	Subtotal Redirected Funds rows 301 - 325	-	-	-	-	5,175	-	-	-	5,175
AG	332	FROM Local Funds - M301.4									-
AG	335	FROM Restricted Fund Balance - Risk Financing RES 1.f	-								-
AG	390	Total Redirected Funds	-	-	-	-	5,175	-	-	-	5,175
AG	400	BALANCE HEALTH HOMES BEHAVIORAL HEALTH SERVICES	-	-	-	-	-	-	-	-	-

AH	REMARKS
AH	Remarks may be added about any entry or activity on the report for which additional information may be useful. Please note risk management arrangement between PIHP and Affiliates.
AH	- FSR BHH Row AG202 (CMHSPSM) was increased from \$0 to \$18,171; a difference of \$18,171 and FSR BHH Row AG204 (CMHSPSM) was decreased from \$18,171 to \$4,993; a difference of \$(13,178)
AH	- FSR BHH Row AG202 (Lenawee) was decreased from \$1,248 to \$783; a difference of \$(465)
AH	- FSR BHH Row AG204 (Lenawee) was increased from \$0 to \$465; a difference of \$465
AH	- FSR BHH Row AG202 (Livingston) was decreased from \$6,552 to \$5,472; a difference of \$(1,080)
AH	- FSR BHH Row AG204 (Livingston) was increased from \$0 to \$1,080; a difference of \$1,080
AH	- FSR BHH Row AG202 (Monroe) was decreased from \$8,111 to \$3,200; a difference of \$(4,911)
AH	- FSR BHH Row AG204 (Monroe) was increased from \$0 to \$4,911; a difference of \$4,911
AH	- FSR BHH Row AG115 (Washtenaw) was decreased from \$68,636 to \$63,643; a difference of \$(4,993)
AH	- FSR BHH Row AG202 (Washtenaw) was increased from \$68,636 to \$68,818; a difference of \$182
AH	- FSR BHH Row AG325 (Washtenaw) was increased from \$0 to \$5,175; a difference of \$5,175

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - Opioid Health Home Services**

PIHP:		CMH PARTNERSHIP OF SOUTHEAST MI			YEAR TO DATE REPORTING							
		FISCAL YEAR:	FY 21 / 22	A	B	C	D	E	F	G	H	I
		SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	CMHSP							PIHP Grand Total
		SUBMISSION DATE:	2/28/2023		# 1	# 2	# 3	# 4	# 5	# 6	# 7	
1		PIHP or CMHSP		-	Lenawee	Livingston	Monroe	Washtenaw	-	-	-	-

AE		Opioid Health Home Program - PIHP USE ONLY										
AE	100	REVENUE										
AE	101	Revenue - Opioid Health Home Services	144,696									144,696
AE	115	Affiliate Contracts	-									-
AE	190	TOTAL REVENUE	144,696	-	-	-	-	-	-	-	-	144,696
AE	200	EXPENDITURE										
AE	202	Expenditure - Opioid Health Home Services	115,757									115,757
AE	204	Surplus Funding Retained	28,939									28,939
AE	290	TOTAL EXPENDITURE	144,696	-	-	-	-	-	-	-	-	144,696
AE	295	SUBTOTAL NET OPIOID HEALTH HOME SERVICES SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-	-	-
AE	300	Redirected Funds (To) From										
AE	315	FROM Restricted Fund Balance - RES 1.e	-									-
AE	325	Info only - Affiliate Total Redirected Funds - IB390										-
AE	330	Subtotal Redirected Funds rows 301 - 325	-	-	-	-	-	-	-	-	-	-
AE	332	FROM Local Funds - M301.3										-
AE	335	FROM Restricted Fund Balance - Risk Financing RES 1.e	-									-
AE	390	Total Redirected Funds	-	-	-	-	-	-	-	-	-	-
AE	400	BALANCE OPIOID HEALTH HOME SERVICES	-	-	-	-	-	-	-	-	-	-

AF	REMARKS
AF	Remarks may be added about any entry or activity on the report for which additional information may be useful. Please note risk management arrangement between PIHP and Affiliates.
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**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
FINANCIAL STATUS REPORT - MI Health Link**

PIHP:	CMH PARTNERSHIP OF SOUTHEAST MI	YEAR TO DATE REPORTING									
	FISCAL YEAR:	FY 21 / 22	A	B	C	D	E	F	G	H	I
	SUBMISSION TYPE:	YE Final	Regional Authority / Reporting Board	CMHSP							PIHP Grand Total
	SUBMISSION DATE:	2/28/2023		# 1	# 2	# 3	# 4	# 5	# 6	# 7	
1	PIHP or CMHSP		-	Lenawee	Livingston	Monroe	Washtenaw	-	-	-	

AK	MI HEALTH LINK SERVICES - PIHP USE ONLY										
AK 100	REVENUE										
AK 101	MI Health Link										-
AK 102	ICO - Risk Financing / (ICO - Shared Savings)										-
AK 115	MI Health Link - Affiliate Contracts	-									-
AK 120	Subtotal - Current Period MI Health Link Services Revenue	-	-	-	-	-	-	-	-	-	-
AK 121	1st & 3rd Party Collections - MI Health Link Consumers - Rpting Bd										-
AK 122	1st & 3rd Party Collections - MI Health Link Consumers - Affiliate										-
AK 140	Subtotal - Other MI Health Link Revenue	-	-	-	-	-	-	-	-	-	-
AK 190	TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
AK 200	EXPENDITURE										
AK 202	MI Health Link Services										-
AK 290	TOTAL EXPENDITURE	-	-	-	-	-	-	-	-	-	-
AK 295	SUBTOTAL NET MI HEALTH LINK SERVICES SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-	-	-
AK 300	Redirected Funds (To) From										
AK 301	(TO) CMHSP to CMHSP Earned Contracts - J304.3	-									-
AK 302	FROM CMHSP to CMHSP Earned Contracts - J301.3 (explain - section AL)										-
AK 303	FROM Non-MDHHS Earned Contracts - K301.3 (explain - section AL)										-
AK 310	FROM Medicaid - A301c										-
AK 315	FROM Restricted Fund Balance - RES 1.h	-									-
AK 325	Info only - Affiliate Total Redirected Funds - ID390										-
AK 330	Subtotal Redirected Funds rows 301 - 325	-	-	-	-	-	-	-	-	-	-
AK 331	FROM General Fund - Redirected to Unfunded MI Health Link Costs - B301.5										-
AK 332	FROM Local Funds - M301.5										-
AK 333	Intentionally left blank										
AK 334	Intentionally left blank										
AK 335	FROM Restricted Fund Balance - Risk Financing RES 1.h	-									-
AK 336	(TO) Local funds - M313.3	-									-
AK 390	Total Redirected Funds	-	-	-	-	-	-	-	-	-	-
AK 400	BALANCE MI HEALTH LINK SERVICES (must = 0)	-	-	-	-	-	-	-	-	-	-

AL	REMARKS
AL	Remarks may be added about any entry or activity on the report for which additional information may be useful.
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**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
RESTRICTED FUND BALANCE ACTIVITY**

PIHP: CMH PARTNERSHIP OF SOUTHEAST MI
FISCAL YEAR: FY 21 / 22
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 2/28/2023

1.	Restricted Fund Balance Activity	PA2	PA2 - (Risk Financing)	Performance Bonus Incentive Pool (PBIP)	Performance Bonus Incentive Pool (PBIP) - (Risk Financing)	Restricted Fund Balances / Current Activity
a.	Restricted Fund Balance @ Beginning of Fiscal Year	\$ 6,189,903				\$ 6,189,903
b.	Current Period Deposits	\$ 1,824,701		\$ 1,922,717		\$ 3,747,418
c.	Current Period Financing Medicaid					\$ -
d.	Current Period Financing SUD Non-Medicaid	\$ (3,050,000)				\$ (3,050,000)
e.	Current Period Financing Opioid Health Homes Behavioral Health					\$ -
f.	Current Period Financing Health Homes Behavioral Health					\$ -
g.	Current Period Financing Healthy MI Plan					\$ -
h.	Current Period Financing MI Health Link					\$ -
i.	Current Period Financing Behavioral Health System					\$ -
j.	Restricted Fund Ending Balance		4,964,604	\$ 1,922,717		\$ 6,887,321
Explanation of Examination Adjustments						

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT
INTERNAL SERVICE FUND**

PIHP: CMH PARTNERSHIP OF SOUTHEAST MI
FISCAL YEAR: FY 21 / 22
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 2/28/2023

1. Internal Service Fund Fiscal Year Activity		ISF Balance @ Beginning of Fiscal Year	Current Period ISF Contributions Interest Earned	Current Period ISF Contributions Deposits	Current Period ISF Reduction (Abatement)	Current Period ISF Financing Medicaid (Risk)	Current Period ISF Financing HMP (Risk)	ISF Ending Balance
a.	ISF Balances / Current Activity	\$ 15,026,143	\$ 1,990	\$ 673,054	\$ -	\$ -	\$ -	\$ 15,701,187
b.	Specialty Managed Care	\$ 10,082,568	\$ 1,990	\$ 673,054	\$ -	\$ -	\$ -	\$ 10,757,612
c.	Healthy Michigan Plan	\$ 4,943,575		\$ -	\$ -	\$ -	\$ -	\$ 4,943,575

1.1	PIHP Transferred To/From ISF balances	Total Transferred
a.		
b.		
c.		
d.		
e.		
f.	Total Transferred to/from PIHPs	\$ -
g.	Final balance after transfers	\$ 15,701,187
h.	Specialty Managed Care portion of balance	\$ 10,757,612
i.	Healthy Michigan Plan portion of balance	\$ 4,943,575

2. PIHP Maximum Allowable Funding of ISF	Amount
a. Specialty Managed Care - Medicaid Capitation (FSR Medicaid - A 101 + FSR HMP - AI 101 + Medicaid Worksheet - 1.j PBIP Withhold)	\$ 209,349,165
b. % of Current Year Medicaid Capitation	7.5%
c. Maximum Allowable Funding of Med ISF	\$ 15,701,187

3. Disposition of ISF Ending Balance	Amount	Narrative of Resolution if ISF Over Funded
a. Maximum Allowable Funding of Medicaid ISF	\$ 15,701,187	
b. Medicaid ISF Ending Balance	\$ 15,701,187	
c. Within Maximum Allowable Limit / (Overfunded)	\$ -	

**MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAM CONTRACT
SHARED RISK CALCULATION & RISK FINANCING**

PIHP: CMH PARTNERSHIP OF SOUTHEAST MI
FISCAL YEAR: FY 21 / 22
SUBMISSION TYPE: YE Final
SUBMISSION DATE: 2/28/2023

1. Shared Risk Calculation				Medicaid Amount	HMP Amount	PBIP Amount	Total Amount
a1.	Specialty Managed Care - Medicaid Capitation (FSR Medicaid - A 101 + FSR HMP - AI 101 + Medicaid Worksheet - 1.j PBIP Withhold)			\$ 178,417,529	\$ 29,008,919	\$ 1,922,717	\$ 209,349,165
a2.	Band # 1 (100 - 105%)	5%				10,467,458	Full PIHP Responsibility
a3.	Band # 2 (105 - 110%)	5%				10,467,458	Shared State / PIHP Responsibility
b.	Total Risk					-	
							State Risk Local Risk Total Risk Corridor
c1.	Band # 1 Liability					-	-
c2.	Sub-Total - Band # 1					-	
c3.	Band # 2 Liability					-	-
c4.	Sub-Total - Band # 2					-	
c5.	Band # 3 Liability					-	-
c6.	Total Risk Responsibility					\$ -	\$ - \$ -

2. Disposition of Risk				State Risk	Local Risk	Total Risk Corridor
a.	Stop/Loss Insurance (FSR - Non-Medicaid Line N 101)				-	-
b.	Medicaid / HMP for PIHP Share Risk Corridor (FSR - Non-Medicaid Line N 102)				-	-
c.	Local Funds / Local Fund Balance - Medicaid / HMP Services (FSR - Non-Medicaid Line M 301, M 301.1)				-	-
d.	Restricted Funds / Restricted Fund Balance - Medicaid / HMP Services (FSR - Non-Medicaid Line N 104)				-	-
e.	General Fund Redirect for Unfunded Medicaid / HMP Costs - MDHHS Approved ONLY (FSR - Non-Medicaid Line B 301, B301.1)				-	-
f.	Due PIHP From MDHHS (FSR - Non-Medicaid Line N 103)				-	-
g.	Total Risk Corridor Funding					\$ - \$ - \$ -

3. Summary of Total Risk / Funding				State Risk	Local Risk	Total Risk Corridor
a.	Total Risk			-	-	-
b.	Total Disposition of MDHHS / Local Risk - Medicaid					-
b1.	Total Disposition of MDHHS / Local Risk - Healthy Michigan Plan					-
c.	Balance of Risk Corridor (Must = \$0)			\$ -	\$ -	\$ -

MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAM CONTRACT

PIHP	CMH PARTNERSHIP OF SOUTHEAST MI	FISCAL YEAR:	FY 21 / 22
		SUBMISSION TYPE:	YE Final
		SUBMISSION DATE:	2/28/2023
		Column A	Column B

			REPORTED	EXAMINATION ADJUSTMENTS	EXAMINED TOTALS
A		MEDICAID SERVICES - Summary From FSR - Medicaid (incl Direct Care Wage)			
A	190	TOTAL REVENUE	190,938,255		
A	290	TOTAL EXPENDITURE	176,821,415		
A	295	NET MEDICAID SERVICES SURPLUS (DEFICIT)	14,116,840		
A	390	Total Redirected Funds	-		
A	400	BALANCE MEDICAID SERVICES (A 400 + A 401)	14,116,840		

AC		CCBHC SERVICES - Summary From FSR - Certified Community Behavioral Health Clinic			
AC	190	TOTAL REVENUE	19,982,437		
AC	290	TOTAL EXPENDITURE	19,581,413		
AC	295	NET SURPLUS (DEFICIT)	401,024		
AC	390	Total Redirected Funds	-		
AC	400	BALANCE CCBHC SERVICES	401,024		

AE		OPIOID HEALTH HOME SERVICES - Summary From FSR - Opioid Health Home Services			
AE	190	TOTAL REVENUE	144,696		
AE	290	TOTAL EXPENDITURE	144,696		
AE	295	NET SURPLUS (DEFICIT)	-		
AE	390	Total Redirected Funds	-		
AE	400	BALANCE OPIOID HEALTH HOME SERVICES	-		

AG		HEALTH HOME SERVICES - Summary From FSR - Health Home Services			
AG	190	TOTAL REVENUE	102,718		
AG	290	TOTAL EXPENDITURE	102,718		
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 (incl Direct Care Wage)			
AI	190	TOTAL REVENUE	29,091,152		
AI	290	TOTAL EXPENDITURE	22,292,860		
AI	295	NET HEALTHY MICHIGAN SERVICES SURPLUS (DEFICIT)	6,798,292		
AI	390	Total Redirected Funds	-		
AI	400	BALANCE HEALTHY MICHIGAN SERVICES (AI 400 + AI 401)	6,798,292		

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	6,189,903		
RES	190	TOTAL REVENUE (Deposits)	3,747,418		
RES	290	TOTAL EXPENDITURE (PBIP & SUD NON-MEDICAID only)	3,050,000		
RES	390	Total Redirected Funds	-		
RES	400	BALANCE RESTRICTED FUND	6,887,321		

B		GENERAL FUND			
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OTHER GF CONTRACTUAL OBLIGATIONS					
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C		CCBHC NON-MEDICAID - (PIHP Use Only)			
C	190	Revenue	331,064		331,064
C	290	Expenditure	331,064		331,064
C	400	BALANCE CCBHC NON-MEDICAID (must = 0)	-		-

FEE FOR SERVICE MEDICAID					
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D		TARGETED CASE MANAGEMENT - (GHS Only)			
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G		INJECTABLE MEDICATIONS			
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OTHER FUNDING					
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MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAM CONTRACT

PIHP	CMH PARTNERSHIP OF SOUTHEAST MI	FISCAL YEAR:	FY 21 / 22
		SUBMISSION TYPE:	YE Final
		SUBMISSION DATE:	2/28/2023
		Column A	Column B

MDHHS EARNED CONTRACTS				
H	100	REVENUE		
H	101	Comprehensive Services for Behavioral Health	526,566	526,566
H	102	Housing and Homeless Services	-	-
H	103	Juvenile Justice Programs	-	-
H	104	Suicide Lifeline Programs	-	-
H	105	Projects for Assistance in Transition from Homelessness	-	-
H	106	Regional Perinatal Collaborative	-	-
H	107	Substance Abuse & Mental Health COVID-19 Grant Program	-	-
H	108	Substance Use and Gambling Services	6,795,751	6,795,751
H	150	Other MDHHS Earned Contracts (describe):	-	-
H	151	Other MDHHS Earned Contracts (describe):	-	-
H	190	TOTAL REVENUE	7,322,317	7,322,317
H	200	EXPENDITURE		
H	201	Comprehensive Services for Behavioral Health	526,566	526,566
H	202	Housing and Homeless Services	-	-
H	203	Juvenile Justice Programs	-	-
H	204	Suicide Lifeline Programs	-	-
H	205	Projects for Assistance in Transition from Homelessness	-	-
H	206	Regional Perinatal Collaborative	-	-
H	207	Substance Abuse & Mental Health COVID-19 Grant Program	-	-
H	208	Substance Use and Gambling Services	6,795,751	6,795,751
H	250	Other MDHHS Earned Contracts (describe):	-	-
H	251	Other MDHHS Earned Contracts (describe):	-	-
H	290	TOTAL EXPENDITURE	7,322,317	7,322,317
H	400	BALANCE MDHHS EARNED CONTRACTS (must = 0)	-	-

I	PIHP to AFFILIATE MEDICAID SERVICES CONTRACTS - CMHSP USE ONLY		
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IA	PIHP to AFFILIATE CCBHC SERVICES CONTRACTS - CMHSP USE ONLY		
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IB	PIHP to AFFILIATE OPIOID HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY		
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IC	PIHP to AFFILIATE HEALTH HOME SERVICES CONTRACTS - CMHSP USE ONLY		
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ID	PIHP to AFFILIATE MI HEALTH LINK SERVICES CONTRACTS - CMHSP USE ONLY		
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J	CMHSP to CMHSP EARNED CONTRACTS		
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NON-MDHHS EARNED CONTRACTS				
K	190	Revenue		-
K	290	Expenditure		-
K	295	NET NON-MDHHS EARNED CONTRACTS SURPLUS (DEFICIT)	-	-
K	300	Redirected Funds (To) From		
K	301	(TO) Medicaid Services - A303 (PIHP use only)	-	-
K	301.1	(TO) Healthy Michigan - A1303 (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 CCBHC Medicaid Contracts - IA303	-	-
K	303.3	(TO) PIHP to Affiliate MI Health Link Services Contracts - ID303	-	-
K	303.4	(TO) PIHP to Affiliate CCBHC Non-Medicaid Contracts - L303	-	-
K	304	(TO) Local Funds - M315	-	-
K	305	FROM Local Funds - M311		
K	390	Total Redirected Funds	-	-
K	400	BALANCE NON-MDHHS EARNED CONTRACTS (must = 0)	-	-

L	PIHP to Affiliate CCBHC Non-Medicaid Contracts - CMHSP USE ONLY		
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MDHHS/PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAM CONTRACT

PIHP	CMH PARTNERSHIP OF SOUTHEAST MI	FISCAL YEAR:	FY 21 / 22
		SUBMISSION TYPE:	YE Final
		SUBMISSION DATE:	2/28/2023
		Column A	Column B

M	LOCAL FUNDS			
M 100	REVENUE			
M 104	Affiliate Local Contribution to State Medicaid Match Provided from CMHSP (PIHP only)	940,504		940,504
M 106	Local Grants			-
M 107	Interest	12,679		12,679
M 109	SED Partner			-
M 110	All Other Local Funding			-
M 190	TOTAL REVENUE	953,183	-	953,183
M 200	EXPENDITURE			
M 206	Local Contribution to State Medicaid Match on Behalf of Affiliate (PIHP Only)	940,504		940,504
M 207	Local Match to Grants and MDHHS Earned Contracts			-
M 209	Local Only Expenditures			-
M 290	TOTAL EXPENDITURE	940,504	-	940,504
M 295	NET LOCAL FUNDS SURPLUS (DEFICIT)	12,679	-	12,679
M 300	Redirected Funds (To) From			
M 301	(TO) Medicaid Services - A332 (PIHP use only)	-		
M 301.1	(TO) Healthy Michigan - AI332 (PIHP use only)	-		
M 301.3	(TO) Opioid Health Home Services - AE332 (PIHP use only)	-		
M 301.4	(TO) Health Home Services - AG332 (PIHP use only)	-		
M 301.5	(TO) MI Health Link - AK332 (PIHP use only)	-		
M 310	(TO) CMHSP to CMHSP Earned Contracts - J307	-	-	-
M 311	(TO) Non-MDHHS Earned Contracts - K305	-	-	-
M 313	(TO) Activity Not Otherwise Reported - O302	-	-	-
M 313.3	FROM MI Health Link (Medicare) - AK336 - (PIHP use only)			-
M 315	FROM Non-MDHHS Earned Contracts - K304			-
M 390	Total Redirected Funds	-	-	-
M 400	BALANCE LOCAL FUNDS	12,679	-	12,679

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

O	ACTIVITY NOT OTHERWISE REPORTED			
O 100	REVENUE			
O 101	Other Revenue (describe): SIS Billing	187,277		187,277
O 102	Other Revenue (describe):			-
O 103	Other Revenue (describe):			-
O 190	TOTAL REVENUE	187,277	-	187,277
O 200	EXPENDITURE			
O 201	Other Expenditure (describe): SIS Services	187,277		187,277
O 202	Other Expenditure (describe):			-
O 203	Other Expenditure (describe):			-
O 290	TOTAL EXPENDITURE	187,277	-	187,277
O 295	NET ACTIVITY NOT OTHERWISE REPORTED SURPLUS (DEFICIT)	-	-	-
O 300	Redirected Funds (To) From			
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	252,800,517	-	252,800,517
P 290	GRAND TOTAL EXPENDITURE	230,774,264	-	230,774,264
P 390	GRAND TOTAL REDIRECTED FUNDS (must = 0)	-	-	-
P 400	NET INCREASE (DECREASE)	22,026,253	-	22,026,253

Q	REMARKS
Q	This section has been provided for the CMHSP to provide narrative descriptions as requested in the FSR instructions or where additional narrative would be meaningful to the CMHSP / MDHHS.
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MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)

FINANCIAL STATUS REPORT - ALL NON MEDICAID - SUPPLEMENTAL

CMHSP:	CMH PARTNERSHIP OF SOUTHEAST MI	FISCAL YEAR:	FY 21 / 22		
		SUBMISSION TYPE:	YE Final		YEAR TO DATE REPORTING
		SUBMISSION DATE:	2/28/2023		

					Column A	Column B	Column C	Column D	
H	MDHHS EARNED CONTRACTS								
H	Grant Program Code	Grant Program Title	Project Code	Project Title	REVENUE	EXPENDITURES	CCBHC EXPENDITURES	BALANCE	
H	CBH	Comprehensive Services for Behavioral Health	ABHS	Asian Behavioral Health Services				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BC / BWC	Benefits Coaches / Benefits to Work Coaches				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BCDP	Branch County Diversion Project				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BHC	Behavioral Health Consultant				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BHH	Behavioral Health Home	77,304	77,304		-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BHSNA	Behavioral Health Services for Native Americans				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	BHSVV	Behavioral Health Services for Vietnam Veterans				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CLUB	Clubhouse Engagement	3,398	3,398		-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CRIM	Criminal Justice				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CRMGT	Care Management				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	CSC	Child System of Care				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	DROP**					-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	DROP**					-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	DROP**					-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	FIT	Fit Together				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	HBHS	Hispanic Behavioral Health Services				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	IECMHC	Infant and Early Childhood Mental Health Consultation				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	IHC	Integrated Healthcare				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	**CSSE	Intensive Crisis Stabilization Service(s) Expansion				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	JIHC	Justice Involved Health Coach				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHAJJ	Mental Health Access and Juvenile Justice Diversion				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHJJSE	Mental Health and Juvenile Justice Screening Expansion				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHJJSP	Mental Health Juvenile Justice Screening Project				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MHTC	58th District Mental Health Court Expansion				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	MICHT	Michigan Healthy Transitions				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	NCC	Enhanced Nutrition Care Coordination and Medical Culinary Ed Prgms				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	NTPH	Navigators for Transition from Psychiatric Hospitals				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	OBRA	Pre-Admission Screening Annual Resident Reviews				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PACC	Promoting Access and Continuity of Care				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PCPCP	Psychiatric Consultation to Primary Care Practices				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PDTOB	Peer Driven Tobacco Cessation				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PHC	Peer(s) as Health Coach(es)				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PIPBHC	Promoting Integration of Primary and Behavioral Health Care				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	PMTO*					-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	RCVC	Recovery Conference				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	RPTS	Regional PMTO Training Support				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	RT	Rural Transportation				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	RTTSE	Infant and Early Childhood Mental Health Consultation.				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SCCHB	Saginaw Community Care HUB				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SCLCA	988 Suicide and Crisis Lifeline SAMHSA Cooperative Agreement				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SFEP	First Episode Psychosis				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	SPTTA	Statewide PMTO Training and TA				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TBRS	Technology-Based Recovery Support				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TCR	Transportation to Crisis Residential				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TCSCCT	Tri-County Strong Crisis Counseling & Training				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TFCCCT	Trauma Focused CBT Coordination & Training				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TFCO	Treatment Foster Care Oregon				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TIC / TISC	Trauma Informed Care / System of Care				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	TPC	Tuscola Peer Center				-	Must = 0
H	CBH	Comprehensive Services for Behavioral Health	VET*	Veteran's Navigator	160,864	160,864		-	Must = 0
H	SUBTOTAL Comprehensive Services for Behavioral Health				241,566	241,566	-	-	Must = 0

MDHHS/CMHSP MANAGED MENTAL HEALTH SUPPORTS AND SERVICES CONTRACT (GF)										
FINANCIAL STATUS REPORT - ALL NON MEDICAID - SUPPLEMENTAL										
CMHSP:	CMH PARTNERSHIP OF SOUTHEAST MI			FISCAL YEAR:	FY 21 / 22					
				SUBMISSION TYPE:	YE Final				YEAR TO DATE REPORTING	
				SUBMISSION DATE:	2/28/2023					
				Column A	Column B	Column C	Column D			
H	Grant Program Code	Grant Program Title	Project Code	Project Title	REVENUE	EXPENDITURES	CCBHC EXPENDITURES	BALANCE		
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	CCR	Children's Crisis Residential				-	Must = 0	
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	CMHCSS	Children's Mental Health COVID Supplemental Services				-	Must = 0	
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	EOPSA	Early Onset Psychosis Set-Aside				-	Must = 0	
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	MHCM*	Mental Health COVID Mitigation and Testing				-	Must = 0	
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	MHCSS	Mental Health COVID Supplemental Services				-	Must = 0	
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	NMOS	CCBHC Non-Medicaid Operations Support	285,000		285,000	-	Must = 0	
H	CCBH	COVID-19 Comprehensive Services for Behavioral Health	WFSS	ACT and Dual ACT/IDDT Financial Incentive				-	Must = 0	
H	SUBTOTAL COVID-19 Comprehensive Services for Behavioral Health				285,000	-	285,000	-	Must = 0	
H	CSUGS	COVID-19 Substance Use and Gambling Services	ADM	ARPA Administration	58,789	58,789		-	Must = 0	
H	CSUGS	COVID-19 Substance Use and Gambling Services	PREV	ARPA Prevention	169,060	169,060		-	Must = 0	
H	CSUGS	COVID-19 Substance Use and Gambling Services	PREVII	Prevention II COVID	157,112	157,112		-	Must = 0	
H	CSUGS	COVID-19 Substance Use and Gambling Services	SUDADII	Substance Use Disorder Administration COVID	50,000	50,000		-	Must = 0	
H	CSUGS	COVID-19 Substance Use and Gambling Services	TRMTA	ARPA Treatment and Access	321,571	321,571		-	Must = 0	
H	CSUGS	COVID-19 Substance Use and Gambling Services	TRMTII	Treatment COVID	788,329	788,329		-	Must = 0	
H	CSUGS	COVID-19 Substance Use and Gambling Services	WSSII	Women's Specialty Services COVID	143,191	143,191		-	Must = 0	
H	SUBTOTAL COVID-19 Substance Use and Gambling Services				1,688,052	1,688,052	-	-	Must = 0	
H	EBSJJ	Evidence Based Services for Youth in the Juvenile Justice System	EBSJJ	Evidence Based Services for Youth in the Juvenile Justice System				-	Must = 0	
H	SUBTOTAL Evidence Based Services for Youth in the Juvenile Justice System				-	-	-	-	Must = 0	
H	HHS	Housing and Homeless Services	PSH	Permanent Supportive Housing Dedicated Plus				-	Must = 0	
H	HHS	Housing and Homeless Services	RRP	Consolidated Rapid Re-Housing				-	Must = 0	
H	HHS	Housing and Homeless Services	SH	Permanent Supportive Housing Statewide Leasing				-	Must = 0	
H	HHS	Housing and Homeless Services	SPC*	Permanent Supportive Housing				-	Must = 0	
H	SUBTOTAL Housing and Homeless Services				-	-	-	-	Must = 0	
H	JURT	Juvenile Urgent Response Teams	JURT	Juvenile Urgent Response Teams				-	Must = 0	
H	SUBTOTAL Juvenile Urgent Response Teams				-	-	-	-	Must = 0	
H	MCSHR	Midland County Supportive Housing Resource	MCSHR	Midland County Supportive Housing Resource				-	Must = 0	
H	SUBTOTAL Midland County Supportive Housing Resource				-	-	-	-	Must = 0	
H	PATH	Projects for Assistance in Transition from Homelessness	PATH	Projects for Assistance in Transition from Homelessness				-	Must = 0	
H	SUBTOTAL Projects for Assistance in Transition from Homelessness				-	-	-	-	Must = 0	
H	RPC	Regional Perinatal Collaborative	RPC	Regional Perinatal Collaborative				-	Must = 0	
H	SUBTOTAL Regional Perinatal Collaborative				-	-	-	-	Must = 0	
H	SAMHC	Substance Abuse & Mental Health COVID-19 Grant Program	SAMHC	Substance Abuse & Mental Health COVID-19 Grant Program				-	Must = 0	
H	SUBTOTAL Substance Abuse & Mental Health COVID-19 Grant Program				-	-	-	-	Must = 0	
H	SLCBG	Suicide Lifeline Capacity Building Grant	SLCBG	Suicide Lifeline Capacity Building Grant				-	Must = 0	
H	SUBTOTAL Suicide Lifeline Capacity Building Grant				-	-	-	-	Must = 0	
H	SUGS	Substance Use and Gambling Services	GRT	Gambling Residential Treatment				-	Must = 0	
H	SUGS	Substance Use and Gambling Services	MGDPP	Michigan Gambling Disorder Prevention Project	123,895	123,895		-	Must = 0	
H	SUGS	Substance Use and Gambling Services	MYTIEP	Michigan Youth Treatment Improvement & Enhancement PIHP				-	Must = 0	
H	SUGS	Substance Use and Gambling Services	PPWP	Pregnant and Postpartum Women-Pilot				-	Must = 0	
H	SUGS	Substance Use and Gambling Services	PREV	Prevention	662,980	662,980		-	Must = 0	
H	SUGS	Substance Use and Gambling Services	SDA	State Disability Assistance	26,782	26,782		-	Must = 0	
H	SUGS	Substance Use and Gambling Services	SORII	State Opioid Response II	1,019,788	1,019,788		-	Must = 0	
H	SUGS	Substance Use and Gambling Services	SUDADM	Substance Use Disorder - Administration (ADM)	288,921	288,921		-	Must = 0	
H	SUGS	Substance Use and Gambling Services	SUDTII	Substance Use Disorder Services - Tobacco II	4,000	4,000		-	Must = 0	
H	SUGS	Substance Use and Gambling Services	TRMT	Treatment and Access Management	2,367,683	2,367,683		-	Must = 0	
H	SUGS	Substance Use and Gambling Services	WSS	Substance Use Disorder Services - Womens' Specialty Services	613,650	613,650		-	Must = 0	
H	SUBTOTAL Substance Use and Gambling Services				5,107,699	5,107,699	-	-	Must = 0	
H	Other MDHHS Earned Contracts (describe):							-	Must = 0	
H	Other MDHHS Earned Contracts (describe):							-	Must = 0	
H	SUBTOTAL Other MDHHS Earned Contracts				-	-	-	-	Must = 0	
H	BALANCE MDHHS EARNED CONTRACTS (must = 0)				7,322,317	7,037,317	285,000	-	Must = 0	

Q	REMARKS
Q	This section has been provided for the CMHSP to provide narrative descriptions as requested in the FSR instructions or where additional narrative would be meaningful to the CMHSP / MDHHS.
Q	

Community Mental Health Partnership of Southeast Michigan
Explanation of Examination Adjustments
September 30, 2022

Behavioral Health Homes

During our comparison of the CMHSP to PIHP FSRs, it was determined that the amounts reported by the CMHSPs did not agree to the amounts reported by the PIHP. It was also determined that the amounts reported did not agree to the FSR reporting instructions regarding Surplus Funding Retained. The following examination adjustments were made to address this:

- FSR BHH Row AG202 (CMHPSM) was increased from \$0 to \$18,171; a difference of \$18,171
- FSR BHH Row AG204 (CMHPSM) was decreased from \$18,171 to \$4,993; a difference of \$(13,178)
- FSR BHH Row AG202 (Lenawee) was decreased from \$1,248 to \$783; a difference of \$(465)
- FSR BHH Row AG204 (Lenawee) was increased from \$0 to \$465; a difference of \$465
- FSR BHH Row AG202 (Livingston) was decreased from \$6,552 to \$5,472; a difference of \$(1,080)
- FSR BHH Row AG204 (Livingston) was increased from \$0 to \$1,080; a difference of \$1,080
- FSR BHH Row AG202 (Monroe) was decreased from \$8,111 to \$3,200; a difference of \$(4,911)
- FSR BHH Row AG204 (Monroe) was increased from \$0 to \$4,911; a difference of \$4,911
- FSR BHH Row AG115 (Washtenaw) was decreased from \$68,636 to \$63,643; a difference of \$(4,993)
- FSR BHH Row AG202 (Washtenaw) was increased from \$68,636 to \$68,818; a difference of \$182
- FSR BHH Row AG325 (Washtenaw) was increased from \$0 to \$5,175; a difference of \$5,175

During our compliance audit, we may have become aware of matters that are opportunities for strengthening internal controls, improving compliance and increasing operating efficiency. These comments and recommendations are expected to have an impact greater than \$25,000, but not individually or cumulatively be material weaknesses in internal control over the Medicaid Contract and General Fund Contract. Furthermore, we consider these matters to be immaterial deficiencies, not findings. The following comments and recommendations are in regard to those matters.

2022-01 FSR Examination Adjustments

Criteria or specific requirements:

The Contractor must provide the financial reports to the State as listed in the Medicaid Contract. Forms, instructions and other reporting resources are posted to the MDHHS website. (Contract Schedule E)

Condition:

The PIHP is not in compliance with FSR instructions.

Examination adjustments:

Examination adjustments were made to sections of the FSR. See detailed descriptions of these examination adjustments in the Explanation of Examination Adjustments section of this report.

Context and perspective:

This is the first year that the PIHP has participated in Behavioral Health Home.

Effect:

See detailed descriptions of these examination adjustments in the Explanation of Examination Adjustments section of this report.

Recommendations:

The PIHP should ensure that participant CMHSPs have appropriate controls in place regarding the preparation and review of the Financial Status Report to assure that all amounts are reported in compliance with the reporting instructions.

Views of responsible officials:

Management is in agreement with our recommendation.

Planned corrective action:

The audit adjustments on page 12 were the result of a misunderstanding of what to do with the retained surplus and what dollar change by a CMHPSM. Matt Berg has discussed the needed changes with all parties and these issues will not come up in the FY 2023 Compliance Audit.

Responsible party:

Matt Berg, CFO

Anticipated completion date:

February 28, 2024



Communication with Those Charged with Governance at the Conclusion of the Audit

To the Members of the Board
Community Mental Health Partnership of Southeast Michigan
Ann Arbor, Michigan

We have examined Community Mental Health Partnership of Southeast Michigan's (the PIHP) compliance with the compliance requirements described in the *Compliance Examination Guidelines* issued by Michigan Department of Health and Human Services that are applicable to the Medicaid Contract and General Fund Contract for the year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you during planning. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Compliance Practices

Management is responsible for the selection and use of appropriate accounting and compliance policies. We noted no compliance matters entered into by the PIHP during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the compliance requirements, particularly those that may have an impact on the Financial Status Report (FSR). The most sensitive estimates relating to the compliance requirements were as follows:

Management uses estimates when preparing the PIHP's cost allocation workbook. The cost allocation workbook is used to spread shared costs across the programs and funding sources that benefit from these shared costs. Examples of allocation methodologies used to spread shared costs that use estimates may include full-time equivalent (FTE), square footage of space used, percentage of total salaries and wages, etc. These allocation methodologies should follow the guidance provided by MDHHS and 2 CFR 200 Subpart E.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. If any of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, they would be reported on Schedule of Findings as shown above. If any of the misstatements detected as a result of audit procedures were expected to have an impact greater than \$25,000, but were not material, either individually or in the aggregate, they would be reported on Comments and Recommendations as shown above.

Disagreements with Management

For purposes of this letter, a disagreement with management is an accounting, reporting, compliance, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the PIHP's compliance with the compliance requirements described in the *Compliance Examination Guidelines*. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the PIHP's compliance with the compliance requirements or a determination of the type of auditor's opinion that may be expressed, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the PIHP's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

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

Restriction on Use

This information is intended solely for the information and use of the Board and management of the PIHP and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in cursive script that reads "Roslund, Prestage & Company, P.C.".

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