

LEGISLATIVE AUDIT COMMISSION



Review of
Department on Aging
Two Years Ended June 30, 2014

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REVIEW: 4454
DEPARTMENT ON AGING
TWO YEARS ENDED JUNE 30, 2014

FINDINGS/RECOMMENDATIONS - 9

ACCEPTED - 3
IMPLEMENTED - 2
PARTIALLY IMPLEMENTED - 4

REPEATED RECOMMENDATIONS - 3

PRIOR AUDIT FINDINGS/RECOMMENDATIONS - 6

This review summarizes the auditors' report on the Department on Aging for the two years ended June 30, 2014, filed with the Legislative Audit Commission on May 14, 2015. The auditors performed a compliance examination in accordance with State law and *Government Auditing Standards*.

The Department on Aging was created by the State Legislature in 1973 for the purpose of improving the quality of life for Illinois' senior citizens by coordinating programs and services enabling older persons to preserve their independence as long as possible. It is the single State agency in Illinois authorized to receive and dispense Federal Older Americans Act funds through area agencies on aging and community-based service providers. Appendix A presents statistical information on the Department's State Community Care Program. The average monthly caseload in FY14 was 85,117. The average caseload in FY99 was 35,803.

The Director of the Department during the audit period was Dr. John K. Holton. He became the Director on October 24, 2011. After his departure in June 2015, Jean Bohnhoff was appointed Director effective February 1, 2016. Director Bohnhoff was not previously associated with the Department on Aging; however, she previously led the Effingham City/County Committee on Aging for almost 10 years. The average number of persons employed by the Department was as follows:

Division	2014	2013	2012
Executive Office	13	13	13
Division of Home and Community Service	34	33	33
Division of Planning, Research and Development	7	9	9
Division of Finance and Administration	16	29	27
Division of Communications and Outreach	32	27	24
Division of Benefits Eligibility Assistance Monitoring	21	21	25
Information Technology	20	4	-
TOTAL	143	136	131

Expenditures From Appropriations

The General Assembly appropriated a total of \$1,121,437,300 to the Department for FY14. Of the total appropriation, \$1,030,854,300, or 91.9%, was from the General Revenue Fund, with 8.1% from the Services for Older Americans Fund and four other funds. For FY14, the General Assembly changed the appropriation process for operating expenses and grants paid from GRF. The Department received a lump sum appropriation for operational expenses and grants, not including personal service expenditures, rather than individual appropriations designated for specific purposes. Total expenditures in FY14 were \$993,954,776, compared to \$1,120,673,358 in FY13, a decrease of \$126.7 million, or 11.3%. Approximately \$953.2 million was expended for grant purposes, while the remaining \$40.7 million was expended for operating expenses. Appendix B presents a summary of appropriations and expenditures for FY14 through FY12. According to the audit report, significant variations in expenditures from FY13 to FY14 primarily occurred as follows:

- \$140 million decrease for grants and administrative expenses associated with the purchase of services covered by the Community Care Program;
- \$8.9 million decrease due to a one year appropriation for FY13 for the Community Care Program in the Tobacco Settlement Recovery Fund;
- \$7.7 million increase in the General Revenue Fund for Operating Expenses;
- \$6.3 million increase in Capitated Care Coordination due to a new initiative in FY14 related to the shift to Managed Care Organizations;
- \$4.2 million increase in Social Services grants due to timing of reporting;
- \$1.9 million increase in Planning and Service Grants to Area Agencies on Aging due to additional outreach to the older adult population allowed for access to public benefit programs; and
- \$1.3 million decrease in the Ombudsman Program due to reduced appropriations.

Lapse period expenditures were 9.2%, or \$92.1 million in FY14.

Cash Receipts

Appendix C is a summary of cash receipts of the Department for FY14 through FY12. Total cash receipts were \$68.8 million in FY13 compared to \$54.2 million in FY14, a decrease of \$14.6 million, or 21.2%. The changes in cash receipts in the Older Americans Fund were due to timing of federal reimbursements. The Senior Health Insurance Program was transferred from another agency to the Department on Aging mid-way through the reporting period.

Property and Equipment

Appendix D is a summary of property and equipment transactions of the Illinois Department on Aging during the period under review. The balance decreased from \$1,196,905 as of July 1, 2012 to \$778,587 as of June 30, 2014. The decrease was due to equipment transferred out.

Accountants' Findings and Recommendations

Condensed below are the nine findings and recommendations presented in the report. There were three repeated recommendations. The following recommendations are classified on the basis of updated information provided by Jennifer Boen, Chief Internal Auditor, Department on Aging, in a memo received April 12, 2016.

Accepted or Implemented

- 1. Strengthen controls to ensure that initial and ongoing reviews of eligibility and annual reporting for the enhanced reimbursement rate are conducted properly, in a timely manner, and in accordance with the Illinois Administrative Code. Also, ensure required information is obtained from providers and maintained to support agency determinations. (Repeated-2010)**

Finding: The Department lacked adequate controls and monitoring over eligibility determinations and payments made to service provider agencies (providers) that applied for and received a special hourly rate under the Community Care Program.

Public Act 095-0713, effective July 1, 2008, authorized the Department to pay vendors providing homemaker, chore and housekeeping services an additional \$1.33 per hour (enhanced rate) for the purpose of providing health insurance coverage to their employees and to those employees' dependents. For the two fiscal years under examination, the Department has paid providers approximately \$89 million for the enhanced rate payments.

During testing, auditors noted the following:

- All seven Type 2 providers tested did not timely submit required annual eligibility documentation or financial reports to the Department during the examination period even though they continued to receive the enhanced rate payments from the Department.
- Three of the seven (43%) Type 2 providers did not submit verification from an independent certified public accounting firm of the actual, documented expense for health insurance during the provider's fiscal year. These Type 2 providers were in litigation with the Department regarding enhanced rate payments and continued to receive enhanced rate payments from the Department for health insurance costs until the litigation was resolved.
- The Department did not maintain or receive adequate documentation from one of seven Type 1 providers tested in order to monitor their continued eligibility for receiving the enhanced rate during the examination period.

Department officials stated that inadvertent oversight and lack of staffing led to the missing receipt date documentation and lack of monitoring.

Accepted or Implemented – continued

Updated Response: Accepted. The Department has discussed the controls that were in place during the review period for monitoring the enhanced rate. Based on those discussions, and with additional support from the CCP monitoring staff, the Department has strengthened the efforts to ensure compliance by the providers to submit the necessary verification documents at approval and for the annual reviews thereafter. The Department will continue its efforts to obtain documentation even after termination of the contract to close-out the final allowable expenditures payable to provider. Delinquent notices have been sent to providers who are late filing reports.

2. Re-evaluate procedures to ensure timely completion of employee performance evaluations. (Repeated-2012)

Finding: The Department did not conduct employee performance evaluations in accordance with the Illinois Administrative Code (Code)

During testing, auditors noted for 42 of 50 (84%) personnel files tested, performance evaluations were not completed at all or were not completed in a timely manner. Of the 42 exceptions noted, 28 were not completed at all and 14 were completed over 30 days after the end of the period under evaluation.

Department officials stated untimely performance evaluations were due to an insufficient system to notify management when evaluations are due.

Auditors noted the error rate increased from the prior examination period in which 40% of personnel files tested included evaluations which were completed over 30 days after the employee's anniversary date.

Updated Response: Accepted. The Department acknowledges that the annual performance evaluations are important. The Department's Human Resources staff sends monthly reminders to the division leaders copying the Director on the emails to ensure follow up.

3. Work with other State agencies to obtain timely data and implement internal controls to ensure compliance with reporting requirements contained in statute. (Repeated-2006)

Finding: The Department failed to timely file a required report on the Minority Senior Citizen Program.

During testing, auditors noted the 2011 report due in 2012 was submitted in a timely manner; however, the 2012 report that was due September 30, 2013 was submitted 254 days late on June 10, 2014.

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Department officials stated that the filing of the report was delayed due to late data submissions from other State agencies, staffing constraints and other Department priorities.

Updated Response: Implemented. This finding has been corrected. The report has been filed timely.

4. Continue to work with the other human services agencies to ensure compliance with all streamlining requirements.

Finding: The Department failed to comply with certain streamlined auditing and accreditation systems requirements. During testing, auditors noted the following:

- The Department did not adopt joint rules to establish a cross-agency prequalification process for contracting with human service providers, although meetings had been conducted to discuss rule changes. A DHS Community Service Agreement was presented as a template for agencies to follow to establish a cross-agency prequalification process for contracting with human service providers; however, there was never any implementation.
- The Department did not adopt a cross-agency master service agreement of standard terms and conditions for contracting with human service providers. The Department met with other human services agencies, but stated a consensus was never reached since other agencies' standards were contrary to the Department's current rules.
- During the two years ended June 30, 2014, the Department filed one Management Improvement Initiative Committee (MIIC) progress report in September 2013. However, three of four required MIIC semi-annual progress reports were not completed. Therefore, performance measures were only formally used once to assess progress in accomplishing the MIIC's objectives and link the regulations, reporting, monitoring, compliance auditing, certification, licensing, and work processes, including the Department's initiatives, to outcome indicators as required.

Department management stated they did work collaboratively with other State human services agencies to streamline auditing and accreditation system requirements, but did not meet all requirements during the engagement period, due to delays and complexities of aligning the functions and processes of multiple state agencies. Officials stated the contemplated rulemaking requires extensive changes which can only be implemented in stages. Further, they indicated there are differences in the federal and state enabling authority for the programs administered by the Department and the other agencies which limit the scope of the contemplated joint rulemaking activity. Management also stated the Department was working under the direction of DHS as the lead agency regarding semi-annual progress reports.

Updated Response: Accepted. There are numerous complexities of aligning the functions and processes of multiple state agencies. The joint rules will require extensive changes and

Accepted or Implemented – continued

implementation in stages. The Department has worked on sub-committees established by the Management Improvement Initiative Committee to consider a cross-agency prequalification process and a master service agreement in contracting with human services agencies. Processes that have been completed to date: use of accreditation for service provider agencies under the Community Care Program, implementation of a Central Repository Vault (CRV) for documentation, and adoption of a standard accounting provision and a standard Limited English Speaking (LES) provision in agreements.

Since the audit, a portion of the act was repealed 12/31/14 (20 ILCS 1305/1-37b (a)-(h)). The Grant Accountability and Transparency Act (GATA) (30 ILCS 708) complements the requirements and intent of the Streamlined Auditing & Accreditation System. The Department is participating in meetings and working with the GATA group.

5. Comply with reporting requirements contained in the Adult Protective Services Act.

Finding: The Department failed to file the 2013 and 2014 annual reports on fatality data gathered by and recommended from the Illinois Fatality Review Team Advisory Council and the review teams.

During testing, auditors noted the Department did not, in consultation with coroners, medical examiners, and law enforcement agencies, use aggregate data gathered by and recommendations made from the Advisory Council and the review teams to create an annual report.

According to Department officials, the Department is developing, but has not yet completed, an electronic data collection system which will provide the reporting mechanism necessary for the regional fatality review teams to report their team activities to the Department. That information will then be aggregated in an annual report. Officials stated data collection has begun in FY15.

Updated Response: Accepted and partially implemented. Since the review period of this audit report, the Department has developed and implemented an electronic data collections system to provide the reporting mechanism necessary for the regional fatality review teams to report their activities to the Department. This information will then be aggregated for an annual report. The reporting mechanism was not complete on 6/30/15. However, the Department is on track to have the 6/30/16 report completed.

6. Ensure the timeliness and completeness of supervisor approval for overtime and leave time to ensure accurate timekeeping data on all employees. Also, implement controls to ensure timely reconciliation of timekeeping and payroll data.

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Finding: The Department had inadequate internal controls and procedures regarding the payroll process and timekeeping. Auditors noted the following during testing of Department records:

- For eight of 22 (36%) employees tested, there was no time keeper signature to document reconciliations were performed. Additionally, for seven of 22 employees tested, the time keeper's date of reconciliation was more than 30 days after the end of the pay period.
- For four of five (80%) employees tested, their personnel files did not include overtime authorization forms.
- For 12 of 20 (60%) employees tested, the time roll advice was not signed and approved in a timely manner. Approvals were completed between one and 33 days late.

Department officials stated that manual processes may result in delays in documents being received in payroll for approval and reconciliation.

Updated Response: Accepted and partially implemented. The Department has implemented an electronic timekeeping system (eTime) that will eliminate the issues noted in this report. Emails are sent as reminders to staff and supervisors to complete timesheets and approvals. Until this system was instituted, the Department informed supervisors of the importance of promptly reviewing timekeeping document and submitting them to payroll. The payroll personnel also notified any supervisors that had not provided the necessary documentation needed to reconcile all staff timekeeping issues.

7. Keep a chief internal auditor on staff to maintain an internal audit function.

Finding: The Department did not maintain an internal audit function as required by the Fiscal Control and Internal Auditing Act.

During testing, auditors noted the Department did not maintain a full-time program of internal auditing after the previous chief internal auditor left the Department on April 15, 2013. The Department's Director had not appointed a successor during the examination period.

Department officials stated they actively pursued filling the vacant internal audit position by posting the position several times since the vacancy. The position was subsequently filled as of December 8, 2014.

Updated Response: Implemented. A Chief Internal Auditor has been hired.

Accepted or Implemented – concluded

8. **Develop and implement disaster recovery and business continuity plans which reflect the Department's current environment and align with management's intentions. Additionally, work with (and provide essential information to) the Department of Central Management Services to ensure plans, facilities and other operational provisions are appropriately aligned.**

Once plans have been developed and implemented, ensure plans are tested at least annually.

Finding: Although the Department carries out its mission through the use of Information Technology, it had not provided adequate planning for the recovery of its applications and data.

After consolidation of information technology functions, DCMS became the primary Information Technology (IT) service provider for several agencies including the Department on Aging. As a result, the Department and DCMS have a shared responsibility over the security and integrity of the Department's applications and data. However, the Department has the ultimate responsibility to ensure it has the capability to recover its applications and data.

The Department's Disaster Recovery Plan had not been updated since March 2012 and did not reflect the current environment. Additionally, recovery testing had not been conducted in the audit period. Furthermore, the Department had not provided essential recovery information to the Department of Central Management Services during the audit period.

Department officials stated the Department had a disaster recovery plan dated 2012, but it needed to be updated since the Department recently consolidated infrastructure with DCMS. The consolidation occurred at the end of FY14 and into the beginning of FY15. Officials stated there was not an opportunity to revise the plan for the consolidated infrastructure with DCMS within the engagement period.

Updated Response: Accepted and partially implemented. The Department has updated its Disaster Recovery Plan. Staff worked together with the Illinois Emergency Management Agency to create a business continuity plan which encompasses all areas of the agency, including IT. The plan has been approved. The Department has requested that the IT portion of the plan be tested by CMS.

9. **Implement additional internal controls to ensure timely identification of changes in Community Care Program eligibility, including client death and incarceration, to prevent expenditures for ineligible individuals. Also, implement edit checks or other controls to prevent and detect provider billings charged to the wrong individual.**

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Finding: The Department paid almost \$360,000 in FY14 for Community Care Program (CCP) services for individuals who were deceased or incarcerated. The Department lacked sufficient controls to ensure timely identification of these changes in CCP eligibility and to prevent expenditures for ineligible individuals.

The auditors compared clients receiving CCP services to records of deaths and incarcerations and noted the following:

- \$321,668 was paid in FY14 for services for individuals listed as deceased by the Social Security.
- The Department paid \$38,309 to service providers for services charged for nine clients while they were incarcerated.

Department management stated the lack of controls and resulting improper payments occurred because the Department did not interface with the Illinois Department of Public Health for death records and/or the Social Security Administration to obtain the proper match on the social security numbers provided. Management also stated providers billed for the wrong individual due to data entry errors when CCUs authorized services or providers submitted billings with the wrong social security number.

Updated Response: Accepted and partially implemented. Prior to the completion of the audit the Department immediately implemented changes to its electronic billing system to improve eligibility verification measures at both the time of service authorization and at payment. The Department is checking on death reports with the Social Security Administration and the Illinois Department of Public Health. The Department has also checked on inmate status with the Department of Corrections. Any improper billings by providers will continue to be reported to the Department of Healthcare and Family Services' Office of Inspector General for further investigation. The Department has recouped money back from the Care Coordination Units and Providers. The Department will be working with the Department of Corrections and the Department of Innovation and Technology to obtain continuous access to data for verification purposes.

Emergency Purchases

The Illinois Procurement Code (30 ILCS 500/) states, "It is declared to be the policy of the State that the principles of competitive bidding and economical procurement practices shall be applicable to all purchases and contracts...." The law also recognizes that there will be emergency situations when it will be impossible to conduct bidding. It provides a general exemption when there exists a threat to public health or public safety, or when immediate expenditure is necessary for repairs to State property in order to protect against further loss of or damage to State Property, to prevent or minimize serious disruption in critical State services that affect health, safety, or collection of substantial State revenues, or to ensure the integrity of State records; provided, however that the term of the emergency purchase

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shall not exceed 90 days. A contract may be extended beyond 90 days if the chief procurement officer determines additional time is necessary and that the contract scope and duration are limited to the emergency. Prior to the execution of the extension, the chief procurement officer must hold a public hearing and provide written justification for all emergency contracts. Members of the public may present testimony.

Notice of all emergency procurement shall be provided to the Procurement Policy Board and published in the online electronic Bulletin no later than 3 business days after the contract is awarded. Notice of intent to extend an emergency contract shall be provided to the Procurement Policy Board and published in the online electronic Bulletin at least 14 days before the public hearing.

A chief procurement officer making such emergency purchases is required to file an affidavit with the Procurement Policy Board and the Auditor General. The affidavit is to set forth the circumstance requiring the emergency purchase. The Legislative Audit Commission receives quarterly reports of all emergency purchases from the Office of the Auditor General. The Legislative Audit Commission is directed to review the purchases and to comment on abuses of the exemption.

The Department filed no affidavits for emergency purchases in FY14 and filed one affidavit for emergency purchases in FY13 as follows:

- \$304,756.25 to move Circuit Breaker application information and processes from Department of Revenue to Department on Aging.

Headquarters Designations

The State Finance Act requires all State agencies to make semiannual headquarters reports to the Legislative Audit Commission. Each State agency is required to file reports of all of its officers and employees for whom official headquarters have been designated at any location other than that at which their official duties require them to spend the largest part of their working time.

Reports submitted for FY13 and FY14 indicated that no employees spent more than 50% of their working time at locations other than their official headquarters.

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APPENDIX A

<u>Annual Statistics</u>				
	FY14	FY13	FY12	
Average Monthly Caseload ⁽¹⁾	<u>85,117</u>	<u>82,790</u>	<u>76,624</u>	
Percentage of Males	29%	29%	29%	
Percentage of Females	71%	71%	71%	
Percentage of Clients over 75 Living Alone	54%	54%	55%	
Percentage of Ethnic/Minority	54%	53%	51%	
Average Cost Per Client Per Month ⁽³⁾	\$ 869	\$ 854	\$ 850	
Average Unit Cost				
Homemaker (Per Hour)	\$ 17.14	\$ 17.14	\$ 17.14	
Adult Day Care (Per Hour)	\$ 9.02	\$ 9.02	\$ 9.02	
Adult Day Service Transportation (one way trip)	\$ 8.30	\$ 8.30	\$ 8.30	
Prospective Nursing Home Cases ⁽²⁾				
Number of Cases Prescreened	99,891	96,551	104,215	
Number of Face-to-Face Screens	99,654	96,260	103,901	
Number of Non Face-to-Face Screens	237	291	314	
Output Indicators				
Total Assessments Conducted	244,816	241,237	219,541	
Number of Deinstitutionalizations Conducted	210	206	388	
Homemaker Service (Units of Service)	42,562,098	40,954,922	35,208,330	
Adult Day Service	2,617,622	2,617,622	2,604,314	
Efficiency/Cost Effective Indicators				
CCP Average Monthly Caseload	85,117	82,790	76,624	
CCP Average Monthly Cost of Care	\$ 869	\$ 854	\$ 850	
Average Monthly Cost of Medicaid Nursing Home	\$ 2,791	\$ 2,657	\$ 2,442	

(1) Average monthly caseload refers to CCP clients who received a paid service for that month. This count is adjusted to include clients who receive service through the Managed Care and Community-Based Residential facility demonstration projects.

(2) All clients of the Community Care Program are considered to be prospective nursing home case who have been diverted from institutional care.

(3) Average Cost per Client per Month is calculated by taking total community care program expenditures attributable to the fiscal period divided by the average monthly caseload.

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APPENDIX B

Summary of Appropriations and Expenditures

<u>Appropriations</u>	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>
General Revenue Fund	\$ 1,030,854,300	\$ 1,100,139,800	\$ 737,419,110
Senior Health Insurance Program Fund	\$ 3,000,000	\$ 1,228,760	-
Services for Older Americans Fund	82,638,000	84,527,500	76,810,400
Long Term Care Ombudsman Fund	3,000,000	2,000,000	2,000,000
Tobacco Settlement Recovery Fund	1,600,000	10,600,000	6,100,000
State Projects Fund	345,000	345,000	345,000
TOTAL APPROPRIATIONS	<u>\$ 1,121,437,300</u>	<u>\$ 1,198,841,060</u>	<u>\$ 822,674,510</u>
<u>General Revenue Fund - Operating Expenses</u>			
Personal Services	\$ -	\$ 5,373,209	\$ 4,893,155
Retirement, State contribution to SERS	-	-	-
Social Security	-	398,368	361,867
Contractual Services	-	1,573,247	786,897
Travel	-	77,850	52,777
Commodities	-	13,989	11,451
Printing	-	14,006	-
Equipment	-	3,531	105
EDP	-	187,783	118,052
Telecommunications	-	159,600	90,993
Automotive	-	8,996	10,228
Operations Grants:			
Elder Abuse and Neglect Act	-	9,994,781	9,895,445
Circuit Breaker and Pharmaceutical Assistance Program	-	-	22,260,808
Senior Employment Specialist Program	-	185,705	190,300
Grandparents Raising Grandchildren Program	-	288,844	242,137
Home Delivered Meals	-	10,748,200	1,600,000
Specialized Training Program	-	23,243	74,095
Monitoring and Support Services	-	62,054	55,365
Illinois Council on Aging	-	10,979	8,484
Senior Meal Program	-	27,683	36
Senior Helpline	-	1,318,710	913,636
Operational expenses	38,186,973	-	-
GRF - Operating Expenses	<u>\$ 38,186,973</u>	<u>\$ 30,470,778</u>	<u>\$ 41,565,831</u>
<u>Older Americans Fund - Operating Expenses</u>			
Personal Services	893,887	893,293	1,305,295
Retirement, State contribution to SERS	362,453	341,385	444,712
Social Security	66,131	66,771	96,377
Group Insurance	199,486	212,384	248,256
Contractual Services	50,165	16,761	17,466
Travel	20,433	24,134	34,539
Equipment	-	-	614
Electronic Data Processing	51,044	21,922	32,701
Telecommunications	316	15,437	19,513
Operations of Automotive Equipment	-	-	44
Employment Services Administration	-	-	24,209
Administrative Expenses for the Senior Meal Program	95,426	81,005	83,420
Training and Conference Planning	80,600	80,600	38,923
Discretionary Government Projects	522,160	454,111	1,423,617
Training Services	26,653	44,729	59,027
Administrative Expenses of Title V Grant	154,399	145,710	-
Older Americans Fund-Operating Expenses	<u>2,523,153</u>	<u>2,398,242</u>	<u>3,828,713</u>
Total Operating Expenses	<u>40,710,126</u>	<u>32,869,020</u>	<u>45,394,544</u>

Appendix B - continued**Grants-in-Aid**

Retired Senior Volunteer Program	551,800	557,400	557,365
Planning and Service Grants to Area Agencies on Aging	7,722,000	5,800,000	1,775,500
Foster Grandparent Program	241,400	235,046	243,800
Long-Term Care Systems Development	243,800	246,300	246,300
Ombudsman Program	-	1,343,800	348,400
Home Delivered Meals and Mobile Food Equipment	-	-	7,425,000
Community Based Services - Information, Referral, Transportation and Delivered Meals	-	-	2,425,302
Community Based Services to Area Agencies Aging	751,200	758,800	758,736
Community Care Program	826,116,499	966,261,742	623,502,918
Capitated Care Coordination	6,345,037	-	-
Comprehensive Care Coordination	54,675,248	54,813,668	52,242,426
Adult Food Care Program	93,621	94,829	95,607
Employment Services	3,087,705	2,915,572	3,300,732
Congregate Meals/Home Delivered Meals Program	20,396,125	17,356,958	19,934,852
Social Services	16,939,127	12,710,633	16,173,600
National Lunch Program	1,497,488	1,457,006	1,410,322
National Family Caregiver Support Program	4,467,705	4,751,966	5,606,259
Prevention of Elder Abuse, Neglect and Exploitation	173,936	141,416	151,433
Long Term Care Ombudsman Services for Older Americans	541,263	470,790	569,549
Prevention Health	744,907	658,636	667,827
Nutrition Services Incentive Program	4,975,591	5,595,220	6,628,334
Senior Health Insurance Program Fund	962,418	3,558	-
Long Term Care Ombudsman Fund	1,115,260	1,081,107	417,258
Tobacco Settlement Recovery Fund			
Circuit Breaker andand Pharmaceutical Assistance Program	-	-	4,460,434
Medicaid-Community Care Program	-	8,946,816	-
Senior Health Assistance	1,600,000	1,600,000	1,600,000
State Projects Fund:			
Private Partnership Projects Expense	2,520	3,075	11,807
Total Grants	953,244,650	1,087,804,338	750,553,761
TOTAL EXPENDITURES	\$ 993,954,776	\$ 1,120,673,358	\$ 795,948,305

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APPENDIX C

	<u>Cash Receipts</u>		
	<u>FY14</u>	<u>FY13</u>	<u>FY12</u>
<u>General Revenue Fund</u>			
Freedom of Information Act Copying Fees	-	-	156
Miscellaneous Reimbursements	2,481	3,627	141
Circuit Breaker Refunds	-	-	4,392
Prior Year Refunds Deposited in Current Year	363,954	290,939	426,181
Total Receipts - Fund #001	366,435	294,566	430,870
<u>Senior Health Insurance Program</u>			
	1,008,976	-	-
<u>Older Americans Fund</u>			
U.S. Department of Health and Human Services	47,916,233	62,791,226	47,566,669
U.S. Department of Agriculture	1,674,625	1,769,260	1,604,149
U.S. Department of Labor	3,189,938	3,419,571	3,620,593
Grantee Interest Income	1,118	-	3,322
Federal Stimulus Package	20	2,048	23,421
Prior Year Refunds Deposited in Current Year	74,731	-	-
Total Receipts - Fund #618	52,856,665	67,982,105	52,818,154
<u>Long Term Care Ombudsman Fund</u>			
U.S. Department of Public Health			450,000
Prior year refunds	40,179	-	-
Total Cash Receipts Per Agency - Fund #830	40,179	-	450,000
<u>Tobacco Settlement Recovery Fund</u>			
Prior Year Refunds Deposited in Current Year	1,403	3,290	-
<u>Department on Aging State Projects Fund</u>			
USDA Food Nutrition Services	-	-	11,000
General Revenue	-	590,024	-
Total Receipts	-	590,024	11,000
TOTAL RECEIPTS - ALL FUNDS	\$ 54,273,658	\$ 68,869,985	\$ 53,710,024

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APPENDIX D

Summary of Property and Equipment

	<u>FY14</u>	<u>FY13</u>
Beginning Balance, July 1	\$ 1,031,488	\$ 1,196,905
Additions -		
Equipment Purchased	140,563	-
Total Additions	<u>140,563</u>	<u>-</u>
Deductions -		
Transferred Out	392,919	150,788
Deletions	545	14,629
Total Deductions	<u>393,464</u>	<u>165,417</u>
Ending Balance, June 30	<u>\$ 778,587</u>	<u>\$ 1,031,488</u>
