



[REDACTED]

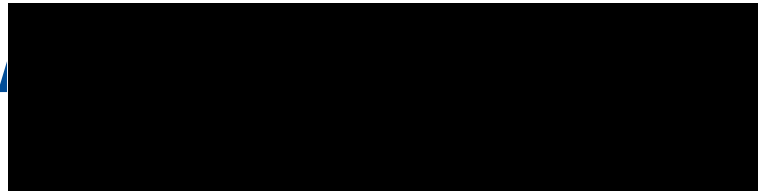
[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



## Independent Accountants' Agreed Upon Procedures Report

[REDACTED]

[REDACTED] have performed the procedures enumerated below related to [REDACTED] [REDACTED] [REDACTED]. Management of the Company is responsible for compliance with the reporting requirements of the Behavioral Health System Baltimore, Inc. (the Agency).

Management of the Company has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing information to assist the Agency with their evaluation of the accuracy of certain information provided by the Company for the award period July 1, 2023 through June 30, 2024. This report may not be suitable for any other purpose. Additionally, the Agency has agreed to and acknowledged that the procedures performed are appropriate for its purposes. No other parties have agreed to or acknowledged the appropriateness of these procedures for the intended purpose or any other purpose.

The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. We make no representation regarding the appropriateness of the procedures either for the intended purpose or for any other purpose.

The procedures and the associated findings are as follows:

1. [REDACTED]  
[REDACTED]  
[REDACTED]
2. Obtained a copy of the Report for the Contract submitted to the Agency for the award period July 1, 2023 through June 30, 2024.
3. Verified the mathematical accuracy of the Report. No exceptions noted.
4. Traced the approved total program budget amounts on the Contract to the total budgeted amounts on the Report. No exceptions noted.
5. Obtained the Appendix A schedule (the Schedule) that included the budgeted and reported expense amounts as prepared by management of the Company.
6. Agreed the Total Budgeted (Approved Budget) and Actual (Reported) Expenditures in the Report to the amounts in the columns identified as Per Reconciled 440 within the Schedule obtained in step 5. No exceptions noted.
7. There were no salary expenses that were reported on the Report, therefore, the procedures related to salary expense are not applicable.
8. Obtained from management of the Company the disbursement listing supporting direct operating expenses per the Schedule noted in step 5 above and haphazardly select five expense items.





9. For the five items selected in procedure 8, we performed the following procedures:

- a. Verified that the expense item is properly approved (purchase order was approved) (AUP 9(a))
- b. Verified that the expense item does not meet the definition of an unallowable costs per 2150.09 of the Human Service Agreements Manual by the Maryland Department of Health (AUP 9(b))

Sample number	Account description	Date	Description	Amount	AUP 9(a)	AUP 9(b)
1						

No exceptions found as a result of the procedures applied.

- 10. There were no indirect costs reported on the Report, therefore, the procedures related to the indirect cost percentage are not applicable.
- 11. Obtained the report on the Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in accordance with *Government Auditing Standards* and noted the report did not contain any material weaknesses or significant deficiencies for the year ended June 30, 2024.
- 12. Obtained the schedule attached as Appendix A from management of the Company. Agreed the information in the column labeled "Recorded in G/L" to the general ledger for the program. No exceptions noted.
- 13. Summarized the results of the procedures performed within Appendix B.
- 14. Obtained the schedule attached as Appendix C from management of the Company. There were no prior findings, thus this procedure was not applicable.

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We were engaged by management of the Company to perform this agreed-upon procedures engagement. We conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, which involves us performing the specific procedures agreed to and acknowledged above and reporting on findings based on performing those procedures. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accuracy of certain information provided by the Company to the Agency. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

[REDACTED]

This report is intended solely for the information and use of the board of directors and management of the Company and staff of the Agency, and is not intended to be, and should not be, used by anyone other than the specified parties.

[REDACTED]

Baltimore, Maryland  
January 31, 2025

**Comparative Schedule 1.0**

Appendix A

Fiscal Year: 2024

Grantor Behavioral Health System Baltimore, Inc. (BHS)

**Statement of Revenue and Expenses**

Total BHS Award Amount \$ 128,782

	Per Reconciled 440		Recorded in G/L	Audit Adjustments			Net Audit Adjustment	Net Allowable
	Approved Budget	Reported		To Reflect Amt Recorded in G/L	Other (See Footnote)			
<b>Revenue</b>								
BHS Funding	128,782	89,007	89,007	-	-	-	-	89,007
Other Funding	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>128,782</b>	<b>89,007</b>	<b>89,007</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89,007</b>
<b>Expenditures</b>								
Salaries/Spec Payments	-	-	2,724	2,724	(2,724)	a	-	-
Fringe	-	-	-	-	-	-	-	-
Consultant	-	-	-	-	-	-	-	-
Rent/Mortgage (Adm)	-	-	-	-	-	-	-	-
Rent/Mortgage (Res/Client)	128,782	89,007	89,007	-	-	-	-	89,007
Utilities	-	-	-	-	-	-	-	-
Equipment Additional	-	-	-	-	-	-	-	-
Equipment Replacement	-	-	-	-	-	-	-	-
Communications	-	-	2,286	2,286	(2,286)	a	-	-
Transportation/Travel (Staff)	-	-	-	-	-	-	-	-
Transportation/Travel (Client)	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-	-
Accounting	-	-	2,464	2,464	(2,464)	a	-	-
Audit	-	-	-	-	-	-	-	-
Office Supplies	-	-	151	151	(151)	a	-	-
Medicine/Drugs	-	-	-	-	-	-	-	-
Clinical Supplies	-	-	-	-	-	-	-	-
Postage	-	-	-	-	-	-	-	-
Food	-	-	445	445	(445)	a	-	-
Purchase Of Services - Vendor	-	-	6,436	6,436	(6,436)	a	-	-
Printing	-	-	-	-	-	-	-	-
Building Repairs/Maintenance	-	-	-	-	-	-	-	-
Housekeeping	-	-	-	-	-	-	-	-
Equipment Repairs/Maintenance	-	-	-	-	-	-	-	-
Staff Training	-	-	-	-	-	-	-	-
Lab/Urinalysis	-	-	-	-	-	-	-	-
Fee For Service	-	-	-	-	-	-	-	-
Client Incentives	-	-	-	-	-	-	-	-
Depreciation	-	-	1,339	1,339	(1,339)	a	-	-
<b>Total Direct Costs</b>	<b>128,782</b>	<b>89,007</b>	<b>104,853</b>	<b>15,846</b>	<b>(15,846)</b>	<b>a</b>	<b>-</b>	<b>89,007</b>
<b>Indirect Costs</b>	<b>-</b>	<b>-</b>	<b>15,728</b>	<b>15,728</b>	<b>(15,728)</b>	<b>a</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>128,782</b>	<b>89,007</b>	<b>120,581</b>	<b>31,574</b>	<b>(31,574)</b>	<b>a</b>	<b>-</b>	<b>89,007</b>

**Calculation of Amount Due (To) From BHS**

Total Allowable Receipts Per Audit	89,007	
Additional Receipts Received from BHS	6,151	
<b>Total BHS Funding &amp; Allowable Revenue</b>	<b>\$ 95,158</b>	
The Lesser of Total Allowable Expenditures Per Audit	89,007	} <b>89,007</b>
<b>- OR -</b>		
BHS Funding - Actual Receipts Collected	95,158	
<b>Total Amount Due (To) or From BHS:</b>	<b>\$ (6,151)</b>	

**Footnotes**

a Not an allowable expense

**Agreed-Up Procedures, Results, and Questioned Costs**

<u>Agreed-upon procedures</u>	<u>Results</u>	<u>Questioned costs</u>
3. Verified mathematical accuracy of the Report.	No exceptions were found as a result of applying the procedure.	\$ —
4. Traced the approved total program budget amounts on the Contract to the total budgeted amounts on the Report.	No exceptions were found as a result of applying the procedure.	—
6. Agreed the Total Budgeted (Approved Budget) and Actual (Reported) Expenditures in the Report to the total year to date respective amounts per the Schedule obtained in step 5.	No exceptions were found as a result of applying the procedure.	—
9. Obtained the disbursement listing of operating expenses, excluding salary and fringe expense. Obtained the supporting documentation such as invoices and purchase orders and noted as to whether those disbursements violated the compliance requirements described in the Human Services Agreements Manual prepared by the MDH for Allowable and Unallowable Costs. See HSAM Section 2150.09 (Unallowable Costs).	No exceptions were found as a result of applying the procedure.	—
12. Obtained the schedule attached as Appendix A from management of the Company. Agreed the information in the column labeled "Recorded in G/L" to the general ledger for the program.	No exceptions were found as a result of applying the procedure.	—
Total		\$ <u>—</u>

**Current Year Activities Related to Prior Year Findings**

<b>Prior year findings</b>	<b>Management response</b>
None noted.	There were no prior findings, thus this procedure was not applicable