

Paul R. LePage, Governor

Mary C. Mayhew, Commissioner

Department of Health and Human Services
Financial Services - Audit
11 State House Station
Augusta, Maine 04333-0011
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Appeal Decision

November 21, 2013

Ms. Lynn Duby, Chief Executive Officer
Crisis and Counseling Centers, Inc.
P.O. Box 558
Augusta, Maine 04332

Re: Crisis and Counseling Centers, Inc. FY 2009 - 2011

Dear Ms. Duby:

We are in receipt of your letter dated March 18, 2013 in which you appeal the Department Report of Crisis and Counseling Centers, Inc. for the fiscal years ended June 30, 2009 through 2011 dated January 29, 2013.

Your agency is appealing Finding 1 and the balance due to the Department in the amount of \$82,284 for agreement MH2-11-322. The remaining balance due the Department of \$49,825, and the balance due to the agency in the amount of \$23,002, is not in dispute. Below are the agency's and Division of Audit's (Division) positions specific to the areas of dispute.

1. Agency Position Finding 1:

You state that you don't agree with the Department's assertions that workers compensation assessment is an out of period expense and that it is appropriately reported in the period that it was incurred.

Division of Audit Position:

We disagree with your position. The documentation that your agency submitted included a letter and a corresponding invoice. Each are dated December 29, 2011 which falls in your fiscal year 2012. Therefore this expense should be reported in 2012 fiscal year.

As a result of the Appeal there is no change in the balance due to the Department (\$132,109).

Department Appeals, Resolutions and Sanctions:

Upon receipt of this appeal decision your agency has sixty (60) days to accept or continue your appeal. To continue at step b you must submit a written request to James D. Bivens, Director, Office of Administrative Hearings, Marquardt Building, 11 State House Station, Augusta, Maine 04333, identifying which decision(s) from the Appeal Decision you wish to continue to appeal. For complete appeal rights see *Notice of Appeal Rights of Community Agencies*.

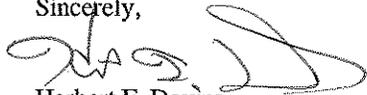
If your Agency accepts this appeal decision, please submit a corrective action plan for all the non-compliance findings which have not been eliminated as a result of this appeal and payment of balance due.

Please send your corrective action plan to: Social Services Unit, DHHS Financial Services - Audit at the above address. The corrective action plan should identify specific steps to be taken and the anticipated completion date. The plan should be signed by an appropriate manager or administrator. For your convenience, we have attached a hard copy of the corrective action plan form. An electronic copy of the corrective action plan form may be obtained on our website at www.maine.gov/dhhs/audit.

Please send your check for \$132,109, payable to the Treasurer, State of Maine, to Darin Meyers, Accounting Technician, DHHS Service Center, Department of Administrative and Financial Services, 221 State Street, 11 State House Station, Augusta, Maine 04333.

If you have any questions, please do not hesitate to contact Anthony Madden, Audit Manager at 287-2834. Thank you.

Sincerely,



Herbert F. Downs
Director

cc:

Patricia Wall, Management Analyst II, DCM, DHHS
DHHS Receivables, DHHS Service Center, DAFS
Perry, Fitts, Boullette and Fitton, CPAs